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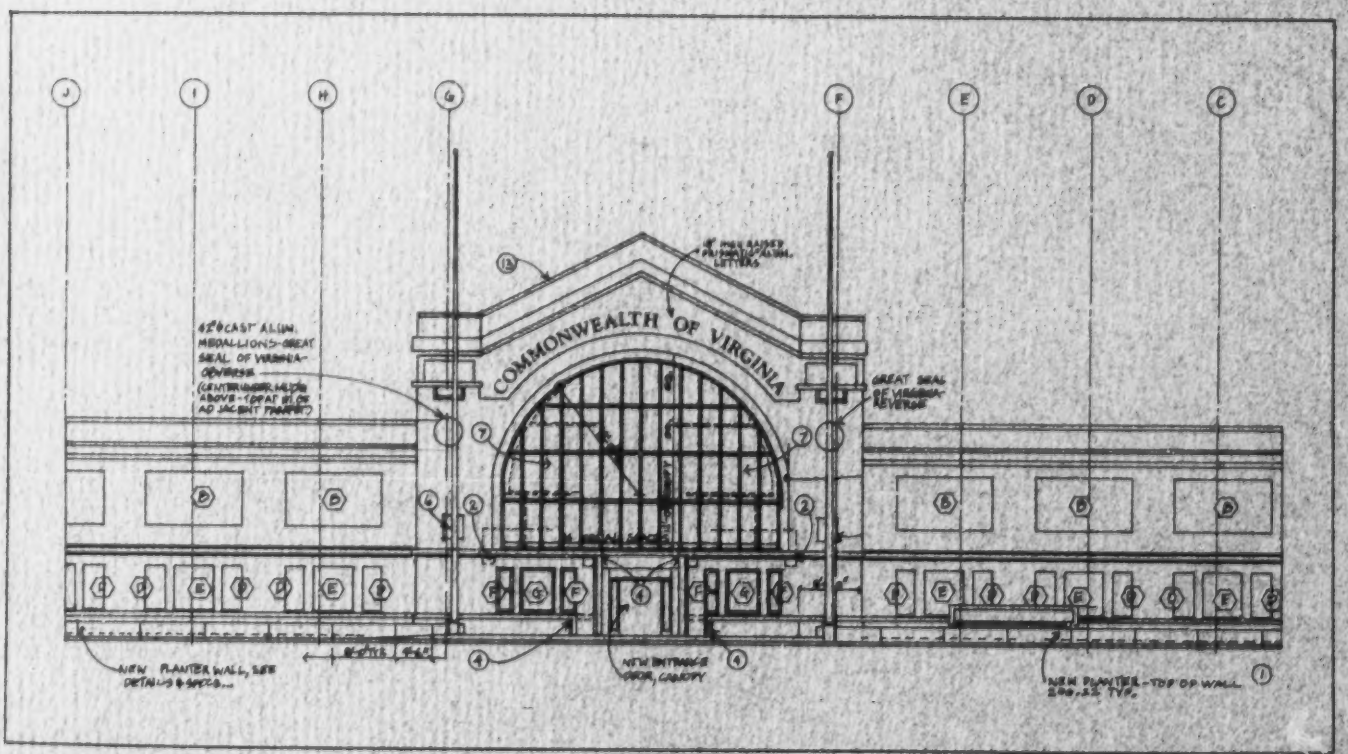
VIRGINIA DEPARTMENT OF TAXATION

ANNUAL REPORT—FISCAL YEAR ENDED JUNE 30, 1986


COMMONWEALTH OF VIRGINIA
GREAT SEAL OF VIRGINIA-REVERSE
NEW PLANTER WALL, SEE DETAILS & SPECS.
NEW ENTRANCE DOOR, CANOPY
NEW PLANTER - TOP OF WALL

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Virginia Department of Taxation
Administration and Operations Center
P.O. Box 6-L
2220 West Broad Street
Richmond, Virginia 23282

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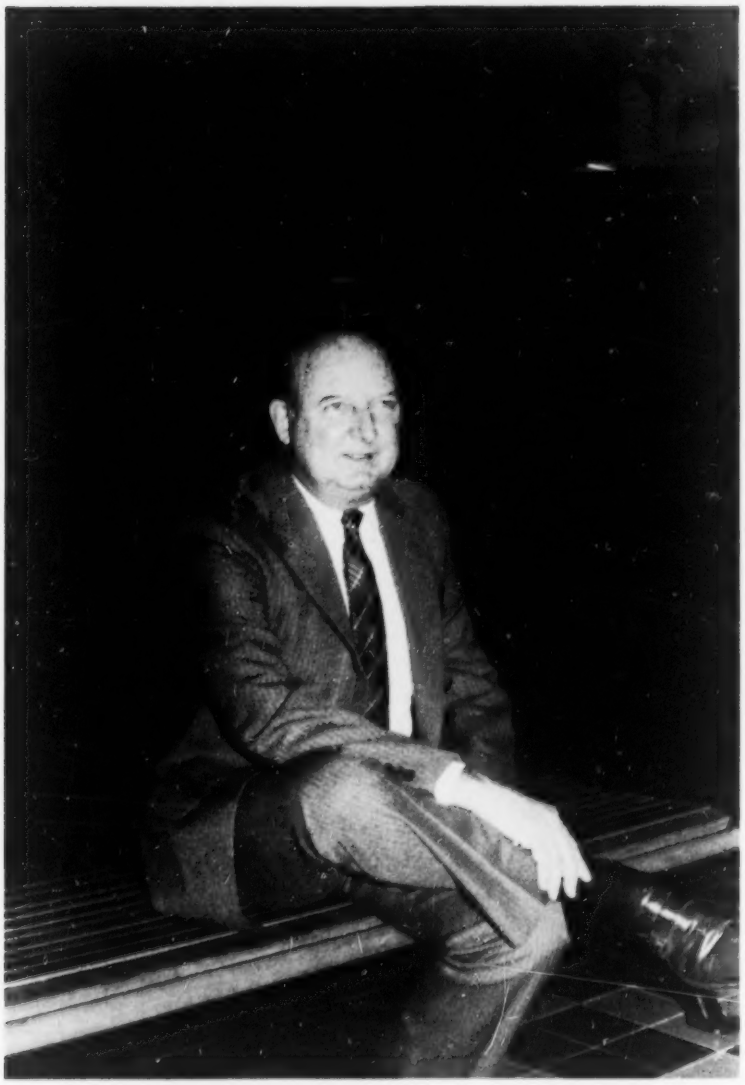
Designed by Anita B. Szmuilowicz
Photographs by Don Miller



William H. Forst, Tax Commissioner since 1971, shown in the atrium of the department's administrative headquarters.

COMMONWEALTH of VIRGINIA

Department of Taxation
Richmond, Virginia 23282

The Honorable Gerald L. Baliles
Governor of the Commonwealth of Virginia
State Capitol
Richmond, Virginia

Dear Governor Baliles,

The 1985-86 Fiscal Year has been an exciting one for the Tax Department. We reaped some rewards from earlier investments in technology. Since January, under your leadership, we have emphasized innovation—ways to use planning and technology to help build the New Dominion.

Our new technology helps speed up processing of returns and posting accurate information to taxpayer accounts. This in turn enhances the timeliness of information available to assist taxpayers.

Our innovative compliance programs have moved into high gear. Our new strategic planning process is keeping our focus on using technology and managing our information resources effectively.

Our Debt Set-Off Program has collected $4.04 Million for 309 state and local agencies. Our regulation writing and public comment programs continue to build strong relationships between the Commonwealth and the business community. Managing our own econometric modeling helps keep us abreast of state economic trends, at lower cost to the taxpayers than previously.

We collected $3.64 Billion in revenues—more than ever before, at a cost of only 88 cents per hundred dollars collected.

These and other building blocks of our program to help build the New Dominion are detailed in the accompanying Annual Report, which I am privileged to present to you.

Sincerely,

W. H. Forst
Tax Commissioner

Agency Management Team

William H. Forst
Tax Commissioner

Raymond E. Dobyns
Deputy Commissioner
Office of Tax Operations

J. Harris Payne
Assistant Commissioner
Office of Administrative Operations

Jane E. Bailey
Director
Information Services Division

Robert T. Benton
Director
Research Division

David L. Burke
Director
Internal Audit Division

Wallace S. Cordle
Director
Field Services Division

Otho C. W. Fraher
Director
Property Tax Division

William R. Hawkins
Director
Planning & Management
Services Division

Robert E. Hollis
Director
Data Management Division

Frank W. Lewis III
Director
Office Services Division

Danny M. Payne
Director
Tax Policy Division

Garland F. Wilmoth
Director
Processing Services Division

The commissioner's conference room, which is located in the 1906 portion of the headquarters building, was created during the building's recent renovation. It serves as the sight for monthly meetings of the Agency's Management Team, as well as various other official department functions.

Organizational Overview

Office of Tax Operations	This segment of the organization consists of the three following divisions and functions.
Processing Services Division	Handles all mail and data entry. Processes all tax returns and deposits revenues. Controls Central Files, resolves many errors and issues refunds. Maintains accounts receivable, forms and supplies and registers new businesses.
Office Services Division	Provides taxpayer assistance, conducts office audits and collects delinquent taxes. Cooperates with the district offices in conducting field audits.
Field Services Division	Eight district offices and out-of-state auditors enforce State tax laws through audit, investigations and delinquent collections.
Office of Information Resource Management	This segment of the organization consists of the three following divisions and functions.
Planning and Management Services Division	Develops and coordinates technology and other key planning functions. Provides staff support to management.
Data Management Division	Runs all computer production work. Maintains the telecommunications network, assures system security and program quality.
Information Services Division	Develops, implements and maintains computer information and systems, including State Tax Accounting and Reporting System (STARS).
Office of the Commissioner	This segment of the organization provides key control and staff functions.
Office of Administrative Operations	Handles the financial and administrative management of the agency including accounting, budgeting, public information, personnel and building maintenance.
Research	Develops economic projections, general revenue fund estimates, analyzes revenue flow and suggests fiscal impacts of various legislative alternatives.
Internal Audit	Performs financial operations and compliance audits of all departmental functions.
Tax Policy	Develops tax regulations and administrative policy, coordinates impact analysis of proposed legislation and processes all agency taxpayer appeals.
Property Tax Division	Prepares real property identification maps and assists localities in the property assessments. Trains local officials in assessing and mapping.
Railroad and Pipeline Section	Certifies the value of non-carrier real estate of railroads to localities for local assessment. Values real estate and tangible property of all railroads and interstate pipeline transmission companies operating in the Commonwealth.

Executive Agreement Report
June 30, 1986

Objectives	Results
Conduct compliance programs to produce $146.6 M general fund revenues as follows: a. 122.0 m - existing programs b. 24.6 m - expanded programs	The year-end compliance revenue was $170,123,649 or 96% of the adjusted target of $178,100,000.
Meet all deadlines in providing short- and long-term general fund revenue forecasts for the Governor based on the most current economic information available.	Agency met all deadlines and requirements for supporting the executive branch in this area. Accounting indicates that the estimates were very accurate and that revenue was above the estimates.
Process all error-free individual income tax returns (approximately 1.8 million) within five weeks and process 95 percent of the refund returns received during January—April within four weeks.	Agency successfully maintained a four-week refund turnaround on error-free returns filed between January and April. At the end of May and early June, refund turn-around edged upwards to seven weeks as agency emphasis shifted to tax-due depositing. Overall, the agency processed 56,156 more individual tax documents in FY 1986 than in 1985. Some 32,000 more refunds were sent to our refund set-off program over last year. The aging data entry system caused a loss of some returns due to down time. However, procurement of a new data entry system is in the final stages and will be operational for next season.
Report quarterly to the Chairman of the House Appropriations and Senate Finance Committees the number of authorized and filled tax compliance positions and the revenues generated from the compliance programs and any relevant program impacts.	Agency produced reports as required showing compliance positions and revenue each quarter. The compliance positions of 352 were maintained at a filled rate of 98.9% for the last eight months of the year.
Provide to the Secretary of Finance no later than January 1, 1986, the fiscal impacts of potential general fund revenue actions. This document will outline potential tax law changes, the fiscal impact of these changes, and a brief explanation of the changes.	This report was completed on time and submitted to the Secretary in November, 1985.
Strive to increase by 10 percent the total dollar amount over previous year for procurement contracts to minority firms or small businesses for the fiscal year.	Agency reached this objective in the second quarter of the fiscal year. As of June 30, 1986, the agency had increased this total dollar amount by approximately 28%.
Afford equal opportunities to any group or individual employed by or seeking employment with the department and improve the current minority staffing ratios of the department. Furthermore, the department shall actively pursue ways and means to ensure equity and accessibility in agency operations and services.	Our numerical objectives for the reporting period ending May 31, 1986, were five (5) females and two (2) minorities for the category of professional (statewide) and one (1) minority for the category of technicians (Richmond). We exceeded our objectives for the category of professionals (statewide) with a net increase of nine (9) females and three (3) minorities. We were unable to meet our objective for technicians (Richmond), primarily due to the fact that the employment level for this category decreased by two (2).

Objectives	Results
Examine methods to reduce the time required to process routine agency actions and eliminate administrative obstacles that surface and report changes to the Secretary.	The agency's priority under this objective is an automated budget tracking system. The personal computer network for this system has been procured and is currently being installed. The detail design of the system has been prepared and is under final review by the Management Team. The Management Team has received formal classroom training on the use of the personal computer. This network will provide the agency's foundation for future office automation and electronic communications with you and other agencies. In addition, the agency has reduced administrative time in the inventory/procurement function through the use of personal computers and inventory software. A considerable amount of time has been spent analyzing and improving the process for managing agency forms procurement. Through coordination with the Department of Purchases and Supply, the agency has revised the methods of ordering annual income tax forms by ordering groups of like forms under single contracts. This will either maintain or reduce price contracts by awarding groups of like jobs to a single vendor.
Continue the design, development and implementation of new automated and manual systems to: a. Produce a system to process estimated tax payments for individual income tax, and implement it. b. Design return processing and conversion of remaining business taxes into STARS. c. Produce general design for system alternatives selected in fiscal 1984-85 to support individual income tax.	Return processing for corporate income and sales and use tax were implemented. Ten additional microfilm units were to complete implementation. The general design document for the business tax audit candidate system was developed and approved. On-line correspondence and On-line error correction for the current individual system was implemented. The system design objective document for individual income tax was developed and approved. The detail design of individual income tax roll/return mailing system was completed and implemented. The individual income tax correspondence system interfaced with the individual income tax roll. Both the general design and detail design of individual income tax accounting and accounts receivable (billing) were completed and program development has begun. The automated interface with CARS II was implemented. The agency is now concentrating on developing and completing the individual income tax system for processing 1987 returns beginning January, 1988. Additional attention is being paid to how the system will be impacted by a Virginia response to Federal tax reform.
Develop tax regulations for required subject areas as the result of new laws.	Various regulations have been under development in FY 86. Emergency Sales Tax Regulation/High Technology Industries and Research—regulation published January, 1986. Indiviudal Net Operating Loss Regulation published January, 1986. Several regulations were moved to the hearing or approval process by the end of FY 86, including several sales tax regulations (on Railroads, Advertising, Printing and Food Stamps), Corporation/ Foreign Sales, and Individual/S. Corporations.

Division Activities Summary

Processing Services Division

Processed 2,568,971 individual income tax returns for Fiscal 1986—an increase of 321,000.

Turned around error free individual income tax refunds within five weeks.

Initiated the Business Tax Error Resolution Unit to correct business tax errors within 72 hours.

Streamlined Individual Error Resolution with on-line data terminals to reduce lag time on error correction.

Collected over $8.5 million by matching refunds with tax delinquencies and claims of state agencies, courts and localities.

Office Services Division

Taxpayer assistance contacts of all types, including written requests, phone call and walk-ins rose dramatically and have more than doubled in the last five years, up to 372,494 in Fiscal '86.

Expanded collection efforts, careful review of statutory assessments with corrections or write-offs where appropriate brought Accounts Receivables down over $175 million during the fiscal year.

Updated 477 local officials on changes in the individual income tax arena at eight special workshops.

Field Services Division

Conducted 5,903 audits. Audit assessments totaled over $40 million.

Collected a total of $119,877,844.

Developed a nationwide business auditing program with trained auditors in nine key business centers.

Planning and Management Services

Implemented a new strategic planning process which focuses on the development of interdivisional objectives in support of agency goals and objectives.

Planned and procured a microcomputer system to support a budget tracking system and continued office automation. Developed and implemented a microcomputer training program to familiarize all levels with key software packages.

Evaluated workflow and developed performance standards for several sections of the agency.

Data Management Division

Installed terminals and telecommunications systems for 117 new users on the IMS network.

Added ten new data bases for operators to use giving reference information not accessible by computer this year. Facilitates error correction and inquiries in a number of areas.

Information Systems Division

Implemented the Partial Payment tracking capability, on-line individual income tax error correction, Set-off Claim Tracking, and the Master Tax Roll/Return Mailing modules of STARS. Operators can inquire about an account payment agreement, the processing and correction of an error, a claim for set-off of a refund or an individual taxpayer name and address.

Added Corporation Income Tax and Sales Tax to Return Processing module.

General design for additional components were completed: Audit, Billing phase of Individual Accounts Receivable, and the Individual Accounting module.

Specification for the new Data Entry system was completed, vendors reviewed and vendor was selected.

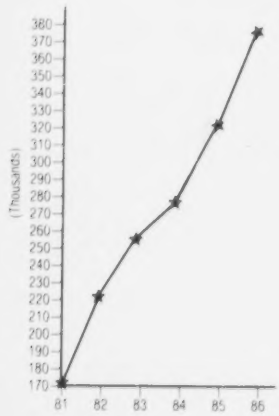


Figure A
Taxpayer Contacts, 1981-1986

Office of Administrative Operations

Central Accounts achieved 99% compliance with the Prompt Payment Act.

Building and Maintenance moved from a reactive to a proactive mode with in-depth inspection of our facilities and a discrepancy correction effort, the consolidation of the furniture inventory, and a new renovation management process.

The Information Office staffed a revitalized internal communications program, Dialogue II, including a monthly newsletter.

The monthly Budget Reporting process was revised to give managers a better picture of expenditure trends and help them plan.

The Personnel Office implemented excellent in-house training programs, including a teleconferenced program with Tax Policy and district offices on tax regulations and supervisory discussion groups, with a total of 867 participants. The necessary in-house structure for the Pay for Performance program was built, and the first phase of implementation was completed.

Research Division

General Revenue forecast for FY '86 was within + .2% of actual collections—the best projection in 3 years.

Linked to the state's accounting system for timely transfer and analysis of revenue data.

Brought the Virginia econometric model in-house, to simulate our state ecomomy at lower costs.

Internal Audit

Implemented daily audit of computer security and computer program changes.

Created a comprehensive audit plan for the agency including audits of field district offices and other operational units.

Tax Policy

Monitored and analyzed various legislative initiatives as well as Federal Tax Reform.

Implemented legislation by updating tax regulations on high technology industries, food stamp exemptions, advertising and others.

Trained personnel in the central office and in all the district offices on individual and corporate income tax, sales and use tax and the administrative process via a teleconference link.

Property Tax Division

Trained 329 local assessing officials and 119 numbers of Boards of Assessors and Boards of Equalization.

Developed 263 new property identification maps and revised 363 existing maps.

Railroad and Pipeline Section

Assessed the rolling stock of 250 non domesticated private rail car lines in the Commonwealth.

Certified non carrier real estate of railroads to localities for local assessment.

Deloria Mallory takes a taxpayer request seriously.

Revenue and Expenditure

Department Net Collections by Tax Subject
Fiscal Years 1985 and 1986

General Fund Revenues	FY 1985	FY 1986	Percent Change
Bank franchise (state's share)	$2,569,695	$2,911,181	+ 13.3
Beer and beverage	35,338,438	35,812,957	+ 1.3
Corporate income	287,746,546	280,767,523	– 2.4
Individual income	1,948,199,184	2,174,271,339	+ 11.6
Inheritance, gift and estate	28,138,987	19,872,102	– 29.4
Recordation, deeds, wills, etc.	59,778,953	76,628,061	+ 28.2
State sales and use	930,597,436	1,023,048,039	+ 9.9
Tobacco products	16,914,955	17,237,552	+ 1.9
Watercraft sales	2,300,513	3,005,507	+ 30.6
Total	**$3,311,584,707**	**$3,633,552,261**	**+ 9.7**
Special Fund Revenues			
Aircraft sales and use	$828,598	$1,000,345	+ 20.7
Egg promotion	179,112	196,650	+ 9.8
Forest products	1,349,726	1,314,194	– 2.6
Peanut excise	259,358	244,202	– 5.8
Slaughter hogs & feeder pigs	158,999	150,393	– 5.4
Soybeans	126,665	114,964	– 9.2
Total	**$2,902,458**	**$3,020,748**	**+ 4.1**
Aggregate (All Funds)	**$3,314,487,165**	**$3,636,573,009**	**+ 9.7**

Note: Not included in this table are: (1) the soft drink excise tax—$165,238; (2) the litter tax—$492,602; and (3) the sales tax on fuel in the Northern Virginia transportation district—
$9,765,407.29.

Department of Taxation Expenditures*

Fiscal Year Ended June 30, 1985

Budget Programs	Expenditure
Revenue Administration Services	$21,845,421
Research Services	463,056
Tax Value Assistance to Localities	646,436
Administrative and Support Services	9,252,138
Total	$32,207,051
Cost per $100 of collections	**$.88**

*The department is custodian of the funds appropriated to the State Land Evaluation Advisory Council. The council expenditure for the fiscal year was $43,997 and is not reported here as a cost of operating the department. The committee is composed of the State Tax Commissioner, the Dean of the College of Agriculture of VPI and SU, the Commissioner of Agriculture and Consumer Services and the Director of the Department of Conservation and Historic Resources. The department also distributes to certain localities payments (in lieu of tax) made by the Tennessee Valley Authority. This payment totalled $412,601 in FY 1985-86.

Revenue Collections

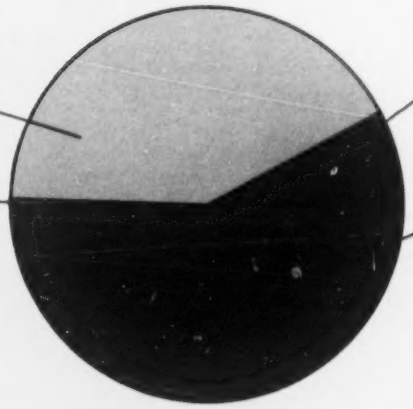
Total Revenue Collections
by the Commonwealth of Virginia
Fiscal Year 1985-1986
$8,490,244,347

Total General Fund Revenue
$4,179,518,270

General Fund Revenues Collected
by Department of Taxation
$3,633,552,261

Special Fund Reserves Collected
by Department of Taxation
$3,020,748

Total Revenues Collected
by Department of Taxation
$3,636,573,009



Total Special Fund Revenue
$4,310,726,077

General Fund Revenues from Other Sources
$545,966,009
(e.g. Public Service Corporation Taxes,
A.B.C. State Tax and Profits, Federal
Revenue Sharing)

Special Fund Revenues from Other Sources
$4,307,705,329
(e.g. Motor Vehicle Fuel Tax, Highway Tolls,
Grants from Federal Government)

Total Revenues
from Other Sources
$4,853,671,338

Department of Taxation Revenue Collections

Fiscal Year 1985-1986
$3,636,573,009

Individual Income
(59.8%) $2,174,271,339

Corporation Income
(7.7%) $280,767,523

Other
(4.4%) $158,486,108

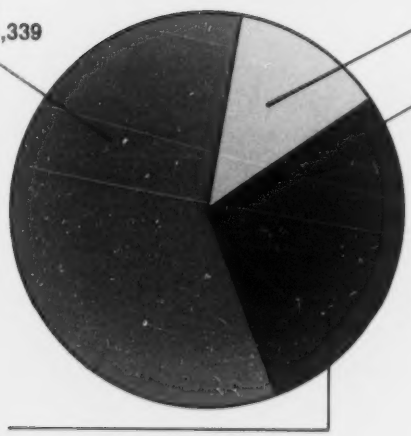
Beer and Beverage
(1.0%) $35,812,957

Recordation, Deeds,
Wills, etc.
(2.1%) $76,626,061

Inheritance and Gift
(0.5%) $19,872,102

Tobacco Products
(0.5%) $17,237,552

State Sales and Use
(28.1%) $1,023,048,039



Bank Franchise
(0.1%) $2,911,181

Watercraft Sales
(0.1%) $3,005,507

Miscellaneous Special Fund
Revenues (Aircraft Sales
and Use, Egg Promotion,
Forest Products, Peanut
Excise, Slaughter Hogs and
Feeder Pigs, Soybeans)
(.01%) $3,020,748

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Table 1.1
Statewide Individual Income Taxes—
Taxable Year 1975-1984

Taxable Years	Amount
1975	$560,181,994
1976	657,765,813
1977	748,471,939
1978	865,161,389
1979	1,001,195,652
1980	1,154,926,356
1981	1,311,330,187
1982	1,428,398,489
1983	1,587,431,813
1984	1,770,016,143

Figure 1
Individual Income Taxes
Collections In Millions, 1975-84

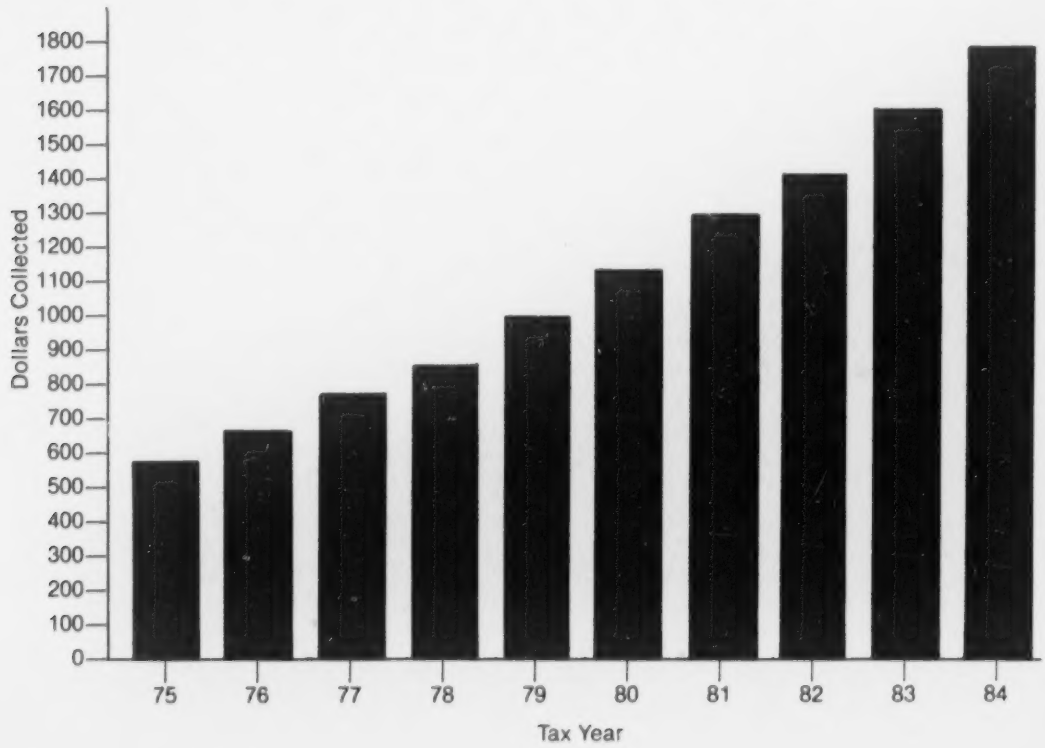


Table 1.2

Virginia Adjusted Gross Income,
Total Exemptions, Total Deductions, Total Taxable Income, and Total Tax,
by Virginia Adjusted Gross Income Classes—Taxable Year 1984

Adjusted Gross Income Classes	Total Adjusted Gross Income	Total Exemptions Claimed	Itemized Deductions Claimed	Standard Deductions Claimed	Total Deductions Claimed	Total Taxable Income	Total Tax
$0 - $999	$27,059,448	$46,679,493	$66,415,731	$58,389,944	$124,805,675	$798,447	$2,313
1,000 - 1,999	108,719,054	52,263,682	7,311,831	83,904,217	91,216,048	5,845,930	27,290
2,000 - 2,999	188,394,795	58,415,264	10,167,511	87,439,675	97,607,186	45,440,379	86,185
3,000 - 3,999	283,302,071	69,101,512	16,500,416	92,962,403	109,462,819	114,803,270	2,299,730
4,000 - 4,999	355,053,275	73,666,544	21,458,532	90,866,529	112,325,061	177,008,042	3,578,749
5,000 - 5,999	416,398,928	75,680,347	27,715,873	87,287,466	115,003,339	232,729,702	4,979,154
6,000 - 6,999	481,967,423	77,964,649	32,963,852	85,821,704	118,785,556	290,866,779	6,684,035
7,000 - 7,999	561,099,779	80,723,995	38,286,677	87,135,085	125,421,762	359,933,820	9,177,813
8,000 - 8,999	646,606,853	83,497,699	44,631,344	89,382,968	134,014,312	433,747,340	12,314,413
9,000 - 9,999	691,503,334	82,306,714	47,277,097	91,720,850	138,997,947	471,819,126	14,386,483
10,000 - 10,999	743,367,289	81,664,013	54,895,175	96,087,658	150,982,833	512,625,639	16,503,235
11,000 - 11,999	772,796,464	79,582,412	59,046,054	96,933,350	155,979,404	536,727,342	18,006,172
12,000 - 12,999	799,111,568	77,752,923	62,873,978	97,659,877	160,533,855	559,316,779	19,385,660
13,000 - 13,999	825,922,114	75,718,550	67,194,489	96,185,972	163,380,461	584,194,301	20,831,808
14,000 - 14,999	827,223,790	71,997,522	71,706,988	87,601,743	159,308,731	592,668,321	21,655,273
15,000 - 19,999	4,360,315,856	334,598,397	430,624,644	346,108,167	776,732,811	3,222,557,518	126,378,743
20,000 - 24,999	4,585,489,045	303,940,729	554,181,236	220,632,289	774,813,525	3,476,866,653	145,865,141
25,000 - 29,999	4,759,204,081	281,001,946	660,631,990	136,543,168	797,175,158	3,652,374,510	159,701,702
30,000 - 34,999	4,551,079,625	241,377,873	707,668,638	73,326,594	780,995,232	3,502,736,451	157,444,573
35,000 - 39,999	4,107,292,653	196,869,468	686,235,351	35,274,438	721,509,789	3,165,566,664	145,662,918
40,000 - 44,999	3,608,928,428	156,730,502	632,590,037	15,874,063	648,464,100	2,783,700,508	130,953,274
45,000 - 49,999	3,017,673,400	119,815,818	543,233,535	6,891,554	550,125,089	2,331,203,817	111,871,557
50,000 - 74,999	8,311,203,527	269,375,822	1,523,389,926	6,006,717	1,529,396,643	6,445,261,261	321,620,657
75,000 - 99,999	2,667,302,026	61,409,355	488,684,864	501,275	489,186,139	2,080,016,209	108,734,509
100,000 and over	5,918,390,164	50,177,226	926,538,758	248,150	926,786,908	3,824,009,448	211,864,756
Totals	**$53,615,404,990**	**$3,102,312,455**	**$7,782,224,527**	**$2,170,785,856**	**$9,953,010,383**	**$39,402,818,256**	**$1,770,016,143**

Section 58.1-321 stipulates that no income tax is imposed, nor any return required to be filed by individuals with Virginia Adjusted Gross Income of less than $3,000. Consequently "Total Tax" will be significantly less than 2 percent of "Total Taxable Income" for the Income Classes $0 - $2,999.

Table 1.3
Number and Type of Returns,
by Virginia Adjusted Gross Income Classes—
Taxable Year 1984

Adjusted Gross Income Classes	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married	Total Returns
$0 - $999	43,138	8,556	3,045	547	55,286
1,000 - 1,999	63,154	4,486	4,112	370	72,122
2,000 - 2,999	64,137	6,212	4,422	615	75,386
3,000 - 3,999	66,742	8,770	4,396	1,103	81,011
4,000 - 4,999	62,262	10,415	4,311	1,995	78,983
5,000 - 5,999	57,353	11,453	4,182	2,785	75,773
6,000 - 6,999	54,492	11,749	4,083	3,849	74,173
7,000 - 7,999	54,107	11,790	4,183	4,721	74,801
8,000 - 8,999	54,159	12,363	4,091	5,475	76,088
9,000 - 9,999	50,220	12,206	4,104	6,315	72,845
10,000 - 10,999	47,313	12,472	4,114	6,938	70,837
11,000 - 11,999	43,718	12,172	3,835	7,520	67,245
12,000 - 12,999	40,130	11,981	3,601	8,238	63,950
13,000 - 13,999	37,279	11,739	3,299	8,885	61,202
14,000 - 14,999	33,504	11,050	2,983	9,536	57,073
15,000 - 19,999	131,728	50,525	11,962	56,352	250,567
20,000 - 24,999	80,663	45,177	7,541	71,013	204,394
25,000 - 29,999	50,735	41,612	4,559	76,739	173,645
30,000 - 34,999	29,485	33,525	2,753	74,680	140,443
35,000 - 39,999	17,078	25,616	1,618	65,514	109,826
40,000 - 44,999	10,551	19,516	994	54,087	85,148
45,000 - 49,999	6,500	14,753	629	41,822	63,704
50,000 - 74,999	10,936	35,007	1,319	92,612	139,874
75,000 - 99,999	2,261	8,445	399	20,368	31,473
100,000 and over	2,486	7,375	947	14,295	25,103
Totals	**1,114,131**	**438,965**	**91,482**	**636,374**	**2,280,952**

Table 1.4

Number of Returns, Number and Type of Exemptions, by Virginia Adjusted Gross Income Classes—Taxable Year 1984

Adjusted Gross Income Classes	Total Number of Returns	Number and Type of Total Exemptions				
		Personal ($600)	Dependent ($600)	Age ($600)	Blindness ($600)	Total Number of Exemptions
$0 - $999	55,286	64,476	13,026	5,345	81	82,928
1,000 - 1,999	72,122	77,036	11,817	3,454	65	92,372
2,000 - 2,999	75,386	82,280	14,600	6,088	94	103,062
3,000 - 3,999	81,011	90,967	19,063	10,703	192	120,925
4,000 - 4,999	78,983	91,492	22,443	14,071	246	128,252
5,000 - 5,999	75,773	90,121	25,688	15,086	282	131,177
6,000 - 6,999	74,173	89,921	28,935	15,544	298	134,698
7,000 - 7,999	74,801	91,472	32,167	14,759	263	138,661
8,000 - 8,999	76,088	94,082	34,647	13,827	289	142,845
9,000 - 9,999	72,845	91,543	36,015	12,740	315	140,613
10,000 - 10,999	70,837	90,448	36,864	11,722	263	139,297
11,000 - 11,999	67,245	87,143	36,991	11,106	287	135,527
12,000 - 12,999	63,950	84,369	37,389	10,168	266	132,192
13,000 - 13,999	61,202	82,060	36,825	9,314	249	128,448
14,000 - 14,999	57,073	77,882	35,649	8,400	195	122,126
15,000 - 19,999	250,567	358,630	172,418	34,162	820	566,030
20,000 - 24,999	204,394	321,655	166,141	23,876	602	512,274
25,000 - 29,999	173,645	292,742	161,685	17,539	437	472,403
30,000 - 34,999	140,443	249,208	142,531	12,895	357	404,991
35,000 - 39,999	109,826	201,342	118,025	10,310	248	329,925
40,000 - 44,999	85,148	158,967	95,110	8,175	183	262,435
45,000 - 49,999	63,704	120,416	73,604	6,442	140	200,602
50,000 - 74,999	139,874	267,843	166,015	16,358	299	450,515
75,000 - 99,999	31,473	60,403	36,924	5,329	72	102,728
100,000 and over	25,103	47,032	30,221	6,547	80	83,880
Totals	**2,280,952**	**3,363,530**	**1,584,793**	**303,960**	**6,623**	**5,258,906**

Table 1.5

Total Virginia Adjusted Gross Income,
Total Tax, Average Effective Tax Rate,
by Virginia Adjusted Gross Income Classes—Taxable Year 1984

Effective Tax Rate on Adjusted Gross Income	Adjusted Gross Income Classes	Adjusted Gross Income	Total Tax
0.01 %	$0 - $999	$27,059,448	$2,313
0.03	1,000 - 1,999	108,719,054	27,290
0.05	2,000 - 2,999	188,394,795	86,185
0.81	3,000 - 3,999	283,302,071	2,299,730
1.01	4,000 - 4,999	355,053,275	3,578,749
1.20	5,000 - 5,999	416,398,928	4,979,154
1.39	6,000 - 6,999	481,967,423	6,684,035
1.64	7,000 - 7,999	561,099,779	9,177,813
1.90	8,000 - 8,999	646,606,853	12,314,413
2.08	9,000 - 9,999	691,503,334	14,386,483
2.22	10,000 - 10,999	743,367,289	16,503,235
2.33	11,000 - 11,999	772,796,464	18,006,172
2.43	12,000 - 12,999	799,111,568	19,385,660
2.52	13,000 - 13,999	825,922,114	20,831,808
2.62	14,000 - 14,999	827,223,790	21,655,273
2.90	15,000 - 19,999	4,360,315,856	126,378,743
3.18	20,000 - 24,999	4,585,489,045	145,865,141
3.36	25,000 - 29,999	4,759,204,081	159,701,702
3.46	30,000 - 34,999	4,551,079,625	157,444,573
3.55	35,000 - 39,999	4,107,292,653	145,662,918
3.63	40,000 - 44,999	3,608,928,428	130,953,274
3.71	45,000 - 49,999	3,017,673,400	111,871,557
3.87	50,000 - 74,999	8,311,203,527	321,620,657
4.08	75,000 - 99,999	2,667,302,026	108,734,509
3.58	100,000 and over	5,918,390,164	211,864,756
3.30%	**Totals**	**$53,615,404,990**	**$1,770,016,143**

Table 1.6

Total Virginia Adjusted Gross Income and Total Exemptions, Total Deductions Number of Returns— Taxable Year 1984—by Locality

Virginia Adjusted Gross Income

Counties	Total	$0-$4,999	$5,000-$9,999	$10,000-$14,999	$15,000-$19,999	$20,000-$24,999	$25,000-$29,999	$30,000-$39,999	$40,000-$49,999	$50,000-$74,999	$75,000-and over
Accomack	$192,546,524	$7,045,502	$23,303,254	$23,421,428	$21,948,957	$21,298,979	$18,482,553	$27,380,615	$15,241,707	$15,262,266	$19,141,263
Albemarle	595,869,021	8,222,713	24,242,579	38,722,239	43,953,848	44,072,285	44,011,308	84,732,847	70,669,832	86,165,852	151,075,518
Alleghany	105,753,139	2,215,306	6,464,276	7,343,610	6,852,484	9,887,244	12,084,511	26,260,689	15,423,239	11,082,094	6,139,686
Amelia	52,995,922	1,354,581	4,754,321	6,463,439	6,203,876	6,864,847	6,465,121	8,669,553	5,588,933	3,027,506	3,603,745
Amherst	202,994,912	4,189,537	14,096,572	19,086,130	19,745,583	22,991,998	25,802,468	43,718,135	28,840,176	16,261,981	8,262,312
Appomattox	81,071,320	1,987,003	6,651,750	8,503,344	7,992,375	10,495,606	11,004,554	17,406,711	8,577,726	6,104,123	2,348,128
Arlington	2,409,986,504	22,636,154	71,861,495	121,549,331	165,943,285	181,672,372	182,843,396	338,913,570	291,525,382	502,050,890	530,990,629
Augusta	426,534,961	8,491,852	26,864,234	38,867,271	45,592,921	48,855,854	54,347,771	88,546,135	51,680,814	33,916,282	29,371,827
Bath	47,050,122	1,014,756	4,048,703	5,712,298	5,050,430	5,374,033	5,671,457	7,580,066	3,843,368	3,744,071	5,010,940
Bedford	307,631,720	5,662,134	18,973,236	28,544,966	30,625,383	33,739,371	37,472,101	59,691,721	38,839,005	30,848,694	23,275,109
Bland	33,994,000	982,775	2,707,571	3,913,066	4,990,173	5,148,115	4,924,081	7,300,883	2,323,769	648,330	1,055,237
Botetourt	189,105,789	3,827,900	11,749,624	14,972,768	17,334,312	18,547,162	22,434,160	43,557,707	27,181,236	20,716,372	8,784,548
Brunswick	80,842,818	2,643,401	10,378,795	11,371,360	10,682,716	10,896,867	8,643,874	10,982,565	5,683,702	3,939,424	5,620,114
Buchanan	223,146,498	4,558,261	13,140,631	16,225,803	20,178,581	22,722,769	29,279,469	45,241,571	20,998,041	16,833,594	34,179,778
Buckingham	59,846,423	2,131,499	7,232,301	9,458,733	8,408,564	7,143,754	6,472,170	9,007,137	4,529,740	2,236,256	3,224,269
Campbell	359,881,977	7,202,035	23,635,180	33,533,268	34,641,336	40,070,714	43,404,613	77,276,538	51,408,793	30,823,877	17,885,623
Caroline	125,818,863	3,586,157	10,419,062	14,605,188	14,528,547	14,601,456	15,036,809	24,122,913	13,636,369	9,272,048	6,010,294
Carroll	147,254,429	3,904,884	14,989,002	22,094,406	20,874,373	25,549,788	21,291,593	23,862,952	7,486,029	4,684,774	2,516,628
Charles City	50,465,876	1,317,649	4,504,084	5,427,432	5,067,216	5,723,863	6,178,343	8,523,505	5,556,462	4,987,480	3,179,842
Charlotte	59,882,588	1,998,788	7,458,006	10,130,090	8,211,901	7,835,612	6,689,774	9,651,722	3,796,999	1,754,429	2,355,215
Chesterfield	1,847,057,595	22,283,997	53,720,520	82,798,482	99,746,142	123,550,579	162,214,781	359,754,958	350,559,141	381,204,336	211,224,659
Clarke	91,606,866	1,828,553	5,588,679	8,017,795	8,499,283	8,640,998	8,000,098	15,184,206	10,314,156	9,846,083	15,687,015
Craig	27,690,131	627,754	1,945,410	3,186,368	3,889,443	4,347,780	3,902,409	4,865,030	2,739,971	1,289,801	896,165
Culpeper	178,433,321	4,129,221	12,333,056	18,147,175	18,441,781	18,724,681	19,067,324	35,726,584	20,270,197	17,077,158	14,516,144
Cumberland	40,901,346	1,316,321	4,734,156	5,336,908	5,473,295	5,192,890	3,787,780	6,190,656	3,365,291	2,678,854	2,825,395
Dickenson	105,729,132	2,645,912	6,706,558	7,393,677	8,725,580	10,268,183	14,778,860	26,064,402	11,744,380	6,077,960	11,323,620
Dinwiddie	147,224,611	3,669,960	10,965,013	15,042,459	13,277,386	14,079,564	16,760,713	29,751,166	20,597,773	17,662,526	5,418,051
Essex	61,241,150	1,812,965	6,024,733	7,660,478	6,773,564	7,370,425	6,840,350	9,955,966	6,148,230	5,198,174	3,456,265
Fairfax	9,433,905,150	102,814,036	218,207,635	338,511,434	435,106,871	481,771,899	517,231,628	1,124,256,163	1,225,228,016	2,729,417,122	2,231,360,346
Fauquier	531,874,219	5,815,689	17,776,598	25,231,554	28,531,454	28,200,917	31,193,072	66,335,547	59,759,666	80,779,568	188,250,156
Floyd	69,252,421	1,865,822	5,946,673	9,031,089	9,206,704	9,999,222	11,015,975	12,612,563	4,764,233	2,817,801	1,992,339
Fluvanna	72,963,853	1,669,563	5,719,994	7,471,079	8,088,363	8,563,971	8,018,016	14,929,394	8,160,769	5,678,887	4,633,827
Franklin	257,118,931	5,580,052	22,062,716	29,264,360	28,101,894	33,967,430	32,955,958	48,596,310	25,742,322	16,503,440	14,404,449
Frederick	297,463,044	6,586,244	18,439,642	28,742,859	31,022,731	32,898,431	36,086,156	60,801,626	35,726,488	26,446,357	20,712,590
Giles	116,918,270	2,723,281	8,863,151	12,287,831	17,093,870	15,803,737	13,281,991	23,870,707	11,664,202	6,143,064	5,186,436
Gloucester	208,148,593	4,061,521	11,431,623	15,711,723	18,984,876	22,188,792	24,562,656	40,189,246	27,365,262	23,098,229	20,554,665
Goochland	122,285,796	1,998,600	6,310,581	8,978,562	8,843,361	8,905,287	10,158,671	17,221,641	12,091,706	15,354,606	32,422,778
Grayson	89,360,758	2,620,156	10,755,606	14,898,219	13,427,665	14,431,770	12,043,985	10,950,698	3,672,722	3,015,658	3,544,279
Greene	67,000,972	1,306,648	4,286,374	7,022,702	7,223,403	8,119,700	8,643,335	15,463,790	6,443,650	4,663,450	3,827,872
Greensville	62,628,444	2,061,145	6,373,442	8,166,174	8,229,176	8,837,521	7,838,021	11,129,686	4,709,739	2,702,069	2,581,471
Halifax	164,879,577	4,748,175	16,332,999	23,960,601	22,316,345	24,094,650	22,678,543	29,659,878	11,395,703	5,566,047	4,126,636
Hanover	537,552,229	8,356,696	24,808,574	34,189,872	35,303,622	42,410,411	47,784,533	111,334,682	99,262,243	89,221,490	47,880,106
Henrico	2,008,073,254	26,723,728	79,859,294	132,456,558	154,773,135	170,216,798	184,499,449	358,963,494	288,705,146	294,744,868	317,140,784
Henry	476,035,510	9,910,991	37,453,070	61,252,227	52,512,126	59,873,884	62,149,956	81,356,397	43,521,181	28,258,712	39,746,966
Highland	20,714,103	379,973	1,625,660	2,143,597	2,693,730	2,166,062	2,577,366	3,520,287	2,129,225	2,376,934	1,101,267
Isle of Wight	190,176,012	3,493,097	9,927,383	16,583,538	19,738,244	20,986,147	21,518,779	41,476,392	26,448,411	19,325,750	10,678,271
James City	258,907,342	5,362,677	14,170,788	18,158,260	19,536,371	21,222,736	20,646,997	41,285,540	35,968,202	48,020,189	34,535,560
King George	96,116,521	1,827,697	4,862,596	7,750,755	7,529,080	8,567,589	8,750,565	18,416,267	13,789,106	16,682,942	7,939,924
King & Queen	40,496,249	1,261,044	4,289,319	4,597,019	4,423,649	4,527,092	4,147,916	7,632,464	5,182,449	3,514,967	922,130
King William	81,407,743	1,746,534	5,372,005	5,987,243	6,143,986	6,456,575	7,844,426	17,748,331	12,096,865	11,114,386	6,895,360
Lancaster	88,197,461	2,245,482	5,890,134	7,905,507	7,983,038	8,677,320	8,246,473	11,173,615	7,736,734	10,046,037	18,293,121
Lee	122,366,167	3,927,008	12,106,858	13,466,049	12,233,471	11,952,630	13,931,746	24,672,992	11,350,259	7,504,365	11,220,789
Loudoun	797,379,444	9,345,494	24,109,260	37,335,305	43,009,759	45,054,297	54,134,548	126,276,147	134,314,681	192,896,664	130,811,269
Louisa	121,958,166	2,932,972	11,633,521	14,186,869	13,237,198	14,226,026	14,116,073	23,510,723	13,265,948	9,641,712	5,207,132
Lunenburg	63,527,410	2,329,169	8,018,464	9,602,250	8,353,951	9,108,494	7,919,486	8,663,723	4,078,728	3,030,663	2,422,482
Madison	70,335,844	1,765,625	6,181,330	8,811,343	7,715,447	8,179,178	8,192,121	11,538,047	7,215,734	5,448,181	5,288,838
Mathews	67,771,916	1,401,922	4,264,689	5,917,893	6,934,029	7,537,944	7,005,111	12,427,560	8,332,547	6,909,933	7,040,288
Mecklenburg	223,317,931	5,383,854	20,357,256	26,502,877	25,619,661	23,506,568	20,726,618	27,476,153	12,647,010	10,557,193	50,536,741
Middlesex	61,032,949	1,647,935	5,068,320	6,493,152	6,432,209	6,393,798	6,445,012	10,280,085	4,336,804	5,634,652	8,300,982
Montgomery	425,083,170	12,470,761	30,906,684	38,069,752	43,314,280	43,860,886	44,214,754	79,617,408	49,776,500	51,818,427	31,033,718
Nelson	85,927,559	1,936,962	6,790,969	9,607,754	10,054,699	8,981,874	9,409,100	14,334,948	6,551,979	4,540,295	13,718,979
New Kent	82,668,133	1,427,178	4,018,687	5,190,191	6,323,627	7,431,820	8,759,677	17,448,368	14,014,464	13,524,202	4,529,899
Northampton	74,012,859	3,180,529	9,569,510	10,762,688	8,962,364	7,779,405	6,295,011	9,521,259	5,249,154	5,006,562	7,686,377
Northumberland	72,429,118	1,927,438	6,244,757	7,573,430	7,791,423	7,836,618	6,755,208	10,543,950	6,263,002	7,952,924	9,540,368
Nottoway	86,437,439	2,492,380	9,000,986	10,299,248	9,934,817	10,374,270	10,366,688	15,287,576	8,122,909	6,501,568	4,056,991
Orange	154,730,286	3,087,189	10,975,292	16,324,638	15,409,758	14,078,490	15,652,882	25,672,182	16,539,923	16,652,167	20,337,785
Page	123,968,097	3,713,411	12,901,757	15,341,044	16,140,270	18,163,846	15,609,402	20,947,526	8,958,538	7,144,838	5,047,463
Patrick	109,759,075	2,648,141	9,668,583	16,539,153	13,344,347	15,049,814	15,883,006	18,948,296	6,315,786	4,248,050	6,613,899
Pittsylvania	424,296,074	10,297,804	37,399,783	56,656,980	51,082,985	52,097,915	57,672,392	85,155,736	40,062,008	22,233,665	11,636,807
Powhatan	100,948,717	1,629,176	5,348,401	7,079,325	8,181,765	9,154,894	10,694,538	21,363,559	14,838,170	13,937,711	8,721,378
Prince Edward	85,292,919	2,785,267	9,321,641	10,996,685	10,732,079	10,504,061	10,124,143	12,897,756	7,000,599	5,591,749	5,338,937
Prince George	156,206,446	3,007,144	8,881,109	11,222,015	11,411,132	12,450,170	17,433,046	36,755,456	24,270,454	21,881,042	10,894,880
Prince William	1,659,461,691	23,367,109	51,550,306	79,687,743	91,853,711	104,495,767	118,848,089	291,565,702	314,872,303	433,839,982	149,380,979
Pulaski	243,484,023	5,506,966	17,391,938	25,336,425	27,929,870	30,042,752	31,948,885	54,123,713	26,963,754	13,753,085	10,486,615
Rappahannock	49,101,851	963,189	3,321,976	4,565,550	4,995,761	4,652,985	5,040,703	7,956,065	4,805,822	6,005,914	6,773,886

Exemptions		Deductions			Number of Returns					
Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married	Counties
29,314	$17,444,256	9,329	2,644	$30,462,911	11,973	6,095	2,344	271	3,263	Accomack
50,581	29,918,479	12,311	9,669	109,776,560	21,980	10,580	4,230	361	6,809	Albemarle
13,246	7,883,331	3,264	1,778	15,316,042	5,062	1,869	1,519	32	1,642	Alleghany
7,642	4,570,055	2,185	866	8,997,923	3,053	1,356	684	56	955	Amelia
25,380	15,146,870	6,626	3,768	33,493,044	10,396	4,571	1,995	157	3,673	Amherst
11,380	6,785,577	3,065	1,419	12,917,741	4,484	1,838	974	64	1,808	Appomattox
155,190	90,791,495	40,859	39,504	406,786,078	80,363	51,961	11,006	2,246	15,150	Arlington
52,549	31,341,850	13,665	7,552	69,965,996	21,217	8,412	4,949	261	7,595	Augusta
6,468	3,837,050	1,911	599	6,775,044	2,510	1,096	594	130	686	Bath
37,082	22,072,559	9,324	5,635	53,081,228	14,959	5,808	3,260	188	5,703	Bedford
5,218	3,113,168	1,575	476	5,548,041	2,051	765	627	28	631	Bland
22,391	13,345,701	5,507	3,639	32,623,466	9,146	3,629	2,172	120	3,225	Botetourt
13,141	7,855,469	3,932	1,281	13,872,195	5,213	2,521	1,045	146	1,501	Brunswick
28,562	17,083,122	7,609	2,697	29,913,696	10,306	3,083	4,961	120	2,142	Buchanan
9,767	5,841,106	3,036	928	10,235,200	3,964	1,840	939	54	1,131	Buckingham
44,141	26,289,818	11,406	6,550	59,356,643	17,956	7,385	3,729	305	6,537	Campbell
17,140	10,225,865	4,952	2,268	21,734,270	7,220	3,721	1,342	129	2,028	Caroline
22,858	13,658,154	7,325	2,008	22,541,634	9,333	3,452	1,928	244	3,709	Carroll
6,369	3,802,868	1,999	791	8,449,996	2,790	1,549	460	60	721	Charles City
10,275	6,147,091	3,206	845	9,875,419	4,053	1,752	912	71	1,318	Charlotte
165,566	97,867,436	27,469	38,515	357,193,793	65,984	27,253	13,858	902	23,971	Chesterfield
10,010	5,960,204	2,665	1,536	16,890,105	4,201	1,949	892	68	1,294	Clarke
3,790	2,260,700	1,073	465	4,268,052	1,538	587	400	13	539	Craig
22,866	13,478,360	5,972	3,220	31,545,442	9,192	4,251	2,021	128	2,792	Culpeper
6,520	3,899,556	1,868	716	7,091,465	2,584	1,189	646	60	689	Cumberland
14,457	8,636,839	3,800	1,390	13,096,353	5,190	1,528	2,519	80	1,063	Dickenson
18,737	11,201,182	4,933	2,809	24,698,479	7,742	3,645	1,479	137	2,481	Dinwiddie
8,636	5,154,319	2,526	1,076	11,100,362	3,804	1,836	656	57	1,055	Essex
647,593	379,863,841	116,687	168,710	1,975,039,336	285,397	141,843	56,898	10,101	76,555	Fairfax
38,707	22,923,473	8,507	7,296	137,408,042	15,803	6,936	3,311	306	5,160	Fauquier
10,299	6,140,230	3,031	1,101	11,237,047	4,132	1,551	961	62	1,556	Floyd
9,659	5,761,079	2,552	1,371	12,651,278	3,923	1,750	856	68	1,249	Fluvanna
34,046	20,336,066	10,106	3,933	40,277,311	14,401	5,793	2,683	258	5,307	Franklin
36,551	21,717,544	9,505	5,496	51,831,876	15,000	6,456	3,337	177	5,030	Frederick
16,090	9,539,418	4,683	1,817	18,824,754	6,500	2,648	1,482	86	2,284	Giles
23,716	14,105,998	5,329	4,320	37,925,053	9,649	3,862	2,247	301	3,239	Gloucester
11,365	6,794,363	2,902	1,943	23,442,048	4,845	2,291	875	49	1,630	Goochland
14,235	8,513,203	4,792	1,127	14,023,048	5,919	2,214	1,366	228	2,109	Grayson
8,343	4,956,715	2,273	1,153	11,201,339	3,426	1,433	737	54	1,202	Greene
9,944	5,948,573	2,881	1,066	10,518,976	3,946	1,830	719	264	1,133	Greensville
25,941	15,510,786	7,726	2,566	26,560,244	10,281	4,402	1,954	242	3,683	Halifax
53,284	31,802,325	11,449	10,678	93,557,117	22,127	9,467	4,424	253	7,983	Hanover
179,166	106,706,348	40,721	37,718	359,737,126	78,439	39,236	13,353	959	24,891	Henrico
58,813	35,096,161	17,414	8,089	76,291,281	25,503	11,556	3,468	1,389	9,090	Henry
2,703	1,601,191	800	266	2,956,284	1,066	371	299	16	380	Highland
22,336	13,348,108	5,471	3,620	33,187,269	9,091	4,056	1,897	473	2,663	Isle of Wight
26,332	15,553,722	6,422	4,993	49,097,137	11,355	5,704	1,835	259	3,554	James City
10,584	6,267,204	2,466	1,786	15,440,534	4,272	1,972	891	115	1,294	King George
5,752	3,445,429	1,722	707	6,847,319	2,429	1,208	496	40	685	King & Queen
9,452	5,650,281	2,362	1,444	13,420,834	3,826	1,772	717	34	1,303	King William
10,503	6,256,899	2,673	1,553	16,344,649	4,226	1,670	835	80	1,432	Lancaster
19,111	11,379,690	5,379	1,759	19,291,571	7,138	2,432	2,761	175	1,770	Lee
64,795	38,333,030	12,320	14,698	168,745,666	27,018	12,387	5,479	499	8,653	Loudoun
16,659	9,951,456	4,862	2,032	19,952,652	6,914	3,206	1,584	164	1,960	Louisa
10,914	6,526,160	3,364	946	10,767,245	4,310	1,918	902	96	1,394	Lunenburg
9,513	5,682,567	2,849	1,046	11,564,264	3,895	1,727	656	52	1,258	Madison
8,096	4,831,161	2,008	1,250	11,227,406	3,256	1,319	710	50	1,179	Mathews
27,932	16,675,256	8,620	2,788	30,251,926	11,406	5,142	2,148	632	3,486	Mecklenburg
7,903	4,707,878	2,147	1,115	11,154,735	3,262	1,419	680	63	1,100	Middlesex
50,518	29,705,146	15,033	7,582	75,107,511	22,615	11,022	4,107	379	7,107	Montgomery
10,656	6,365,592	3,199	1,221	13,750,072	4,380	1,943	1,005	68	1,364	Nelson
8,832	5,276,891	1,937	1,679	14,815,436	3,616	1,505	731	75	1,305	New Kent
11,982	7,147,189	4,044	963	12,612,881	4,997	2,615	907	181	1,294	Northampton
9,714	5,796,185	2,650	1,213	12,493,349	3,863	1,622	909	75	1,257	Northumberland
12,775	7,633,444	3,664	1,509	13,993,506	5,173	2,429	1,030	89	1,625	Nottoway
18,337	10,893,643	4,969	2,540	26,820,726	7,529	3,414	1,554	134	2,427	Orange
18,452	10,999,469	5,754	1,914	20,340,133	7,668	3,331	1,787	96	2,456	Page
15,463	9,231,336	4,672	1,890	16,787,218	6,362	2,369	1,149	314	2,530	Patrick
60,620	36,251,831	17,384	7,256	69,157,492	24,640	10,456	5,022	595	8,567	Pittsylvania
11,055	6,600,825	2,375	2,054	18,378,613	4,429	1,820	1,074	54	1,481	Powhatan
12,758	7,595,808	3,784	1,511	15,042,517	5,295	2,666	933	118	1,578	Prince Edward
17,338	10,290,375	3,660	3,297	28,290,667	7,157	2,977	1,502	472	2,206	Prince George
147,879	87,217,103	27,000	33,811	355,605,575	60,811	26,500	13,162	3,244	17,925	Prince William
31,967	19,077,663	9,049	4,004	38,144,827	13,053	5,524	2,524	182	4,823	Pulaski
5,715	3,412,446	1,528	836	9,524,425	2,364	1,026	552	51	735	Rappahannock

Table 1.6, continued

Total Virginia Adjusted Gross Income and Total Exemptions, Total Deductions Number of Returns— Taxable Year 1984—by Locality

Virginia Adjusted Gross Income

Counties	Total	$0-$4,999	$5,000-$9,999	$10,000-$14,999	$15,000-$19,999	$20,000-$24,999	$25,000-$29,999	$30,000-$39,999	$40,000-$49,999	$50,000-$74,999	$75,000-and over
Richmond	$47,992,751	$1,407,079	$4,151,518	$5,233,281	$5,640,404	$4,942,856	$4,897,467	$9,184,618	$4,768,368	$3,969,094	$3,798,066
Roanoke	742,732,275	11,644,206	31,753,093	45,924,782	51,964,653	59,324,664	70,877,671	148,504,811	109,905,721	101,786,350	111,066,324
Rockbridge	116,087,246	2,800,761	9,796,371	13,955,990	16,046,892	14,862,498	14,215,469	21,243,600	9,692,668	6,364,116	7,109,881
Rockingham	395,385,293	8,503,144	29,868,671	47,430,677	49,683,605	52,929,840	54,779,606	71,007,169	33,436,241	26,922,508	20,823,832
Russell	174,674,300	4,163,866	13,938,569	16,072,392	16,558,825	19,200,069	22,527,807	40,213,122	20,914,208	11,556,014	9,529,638
Scott	138,810,237	3,156,688	9,935,617	15,513,298	17,375,924	18,706,728	19,265,900	27,194,450	14,236,300	6,879,254	6,746,078
Shenandoah	200,721,886	5,133,590	18,150,656	24,740,605	28,110,756	27,968,562	27,150,227	33,730,389	14,557,080	12,377,401	8,802,620
Smyth	191,635,206	5,268,619	19,081,390	26,266,731	26,837,255	27,398,983	23,514,778	30,287,909	10,379,428	8,548,130	14,051,983
Southampton	124,543,114	2,698,728	8,921,852	11,955,324	12,622,871	12,900,156	13,803,794	23,636,376	16,755,552	12,725,042	8,523,419
Spotsylvania	323,268,569	5,685,964	15,782,709	22,433,210	26,277,010	30,553,640	34,703,969	75,275,360	53,126,628	45,943,692	13,486,387
Stafford	406,958,455	6,517,894	17,090,948	25,029,718	28,385,363	31,242,020	35,880,587	81,109,395	72,406,361	79,801,200	29,494,969
Surry	42,756,475	1,319,645	3,306,717	4,439,253	5,130,009	5,193,618	4,942,661	8,755,111	4,190,936	3,459,857	2,018,668
Sussex	69,367,923	2,047,193	6,177,956	8,211,995	8,884,837	7,419,641	7,235,524	11,076,057	6,919,574	5,023,580	6,371,566
Tazewell	331,782,281	7,446,353	22,240,733	27,163,360	31,569,608	34,320,217	35,547,244	60,667,318	35,223,325	26,900,675	50,703,444
Warren	174,191,574	4,104,267	12,505,052	16,397,213	21,452,381	21,617,249	22,125,387	35,501,794	17,430,615	13,906,422	9,151,194
Washington	300,407,009	7,435,288	25,964,094	34,220,323	35,903,630	35,763,249	32,512,226	51,165,696	26,537,692	22,130,136	28,774,675
Westmoreland	95,810,942	3,325,467	9,331,276	10,978,025	9,892,177	10,608,593	10,873,019	15,518,872	9,740,554	8,411,039	7,131,920
Wise	301,234,550	6,720,515	19,059,299	22,283,605	23,114,779	26,211,540	36,181,650	70,765,097	40,489,470	24,081,363	32,327,232
Wythe	154,799,476	4,370,913	15,760,152	19,421,209	20,492,773	21,091,808	19,112,400	25,724,151	12,546,958	7,953,506	8,325,606
York	313,176,973	6,354,161	14,935,188	18,174,330	22,360,408	22,901,951	24,753,785	56,674,041	55,452,723	60,594,395	30,975,991
Total Counties	$33,853,869,830	$547,735,381	$1,582,981,406	$2,271,245,945	$2,532,360,002	$2,746,831,918	$2,933,838,240	$5,483,085,560	$4,415,980,087	$6,056,080,984	$5,083,950,347

Cities	Total	$0-$4,999	$5,000-$9,999	$10,000-$14,999	$15,000-$19,999	$20,000-$24,999	$25,000-$29,999	$30,000-$39,999	$40,000-$49,999	$50,000-$74,999	$75,000-and over
Alexandria	1,840,081,432	20,406,724	62,824,769	103,829,790	143,461,739	153,818,983	151,758,336	262,204,182	203,098,031	329,697,271	408,981,607
Bedford	41,433,033	1,240,142	3,705,099	4,992,341	4,766,808	4,293,635	4,534,998	7,648,045	4,089,995	3,797,856	2,364,114
Bristol	245,363,660	6,313,023	24,537,676	31,601,138	32,952,933	28,108,582	21,889,438	35,410,760	17,080,747	14,234,029	33,255,334
Buena Vista	41,835,344	1,084,798	3,490,136	4,692,420	5,763,280	5,880,200	5,883,866	8,319,927	3,762,709	2,094,172	863,834
Charlottesville	340,329,962	9,217,941	26,942,603	37,062,361	32,575,434	31,473,079	27,721,558	49,594,578	33,267,204	37,012,270	55,462,934
Chesapeake	1,056,760,083	20,197,294	56,988,311	80,888,176	94,099,454	102,645,133	110,732,552	230,144,794	174,509,290	128,775,768	57,779,311
Clifton Forge	36,152,209	999,937	2,684,105	3,225,561	2,936,937	3,668,963	4,046,719	7,154,869	4,755,614	2,568,877	4,110,627
Colonial Heights	164,980,430	2,879,646	7,970,964	11,893,099	11,913,405	13,922,697	16,460,526	35,582,266	27,186,854	28,305,561	8,865,412
Covington	55,822,528	1,659,576	4,879,333	5,071,714	5,453,712	6,171,652	7,404,683	12,911,247	7,053,251	3,856,953	1,360,407
Danville	397,256,099	9,934,231	30,731,256	47,725,692	41,976,659	38,691,916	40,427,209	67,740,657	35,071,054	25,972,620	60,984,805
Emporia	37,345,898	898,121	3,565,656	4,433,072	4,636,496	4,345,535	3,237,233	5,998,993	2,804,547	2,290,102	5,136,143
Fairfax	217,828,898	3,070,303	6,801,318	10,124,378	12,553,655	14,579,418	14,146,076	28,769,543	30,018,124	55,993,156	41,972,927
Falls Church	253,343,379	3,584,891	9,534,388	14,967,603	18,731,950	19,703,470	18,369,955	34,425,166	31,685,566	53,105,028	49,235,362
Franklin	56,049,960	1,497,140	3,676,446	5,074,743	5,122,224	4,799,749	5,968,968	10,276,533	6,302,962	5,739,973	7,591,222
Fredericksburg	165,918,123	3,452,866	11,319,726	15,281,096	16,973,668	17,134,298	15,216,992	23,853,059	17,545,012	20,185,860	24,865,526
Galax	59,218,356	1,573,073	6,596,454	7,273,059	6,303,038	6,334,083	5,322,350	7,105,489	3,199,408	3,163,969	12,347,433
Hampton	941,781,110	22,182,077	60,553,173	80,967,397	100,337,497	107,730,102	107,058,268	198,892,105	128,795,455	95,762,869	44,502,167
Harrisonburg	176,172,001	4,409,618	12,929,766	18,198,002	18,083,116	16,741,572	15,713,290	28,166,670	16,952,848	17,736,477	27,240,642
Hopewell	183,928,898	3,997,758	13,000,812	17,103,289	16,113,288	18,931,157	22,797,043	41,894,128	26,216,117	18,937,754	5,137,552
Lexington	40,472,871	1,054,987	2,891,053	3,263,207	3,870,031	3,698,992	4,203,135	6,459,492	5,250,345	5,193,949	4,587,680
Lynchburg	552,784,479	12,089,871	37,954,923	49,656,342	50,137,260	50,325,647	50,837,044	94,244,503	62,560,526	61,094,409	82,983,864
Manassas	250,842,778	3,740,140	8,557,801	12,931,816	15,916,997	16,429,900	21,046,970	44,619,816	43,799,472	57,223,069	26,576,797
Manassas Park	43,897,556	832,248	2,226,894	3,344,228	4,073,585	5,330,365	6,713,312	11,264,938	6,736,375	3,070,805	304,806
Martinsville	228,446,433	3,746,129	12,486,667	18,511,901	15,248,379	14,345,765	15,038,614	19,953,862	13,165,896	18,235,527	97,713,693
Newport News	1,197,617,225	27,578,046	72,620,144	96,021,898	129,699,199	135,514,094	127,537,862	226,882,180	151,831,660	129,428,685	100,503,457
Norfolk	1,654,047,575	43,218,422	131,286,013	178,293,643	183,583,572	173,764,920	163,678,227	252,100,168	150,162,778	125,575,927	252,383,905
Norton	34,268,970	890,338	2,121,344	2,585,543	2,487,623	2,965,741	3,484,519	5,809,982	3,205,242	3,924,909	6,793,729
Petersburg	274,643,958	8,204,349	25,324,444	33,590,678	26,195,659	26,176,839	26,556,190	45,409,893	31,508,707	28,418,809	23,258,390
Poquoson	93,383,124	1,768,383	3,623,660	4,481,858	6,692,962	7,274,010	8,294,269	20,326,338	15,340,856	17,245,885	8,334,903
Portsmouth	787,301,187	18,770,009	55,307,742	80,617,630	91,201,196	92,369,997	91,793,737	153,900,838	92,163,687	66,060,905	45,115,446
Radford	84,012,156	1,863,323	4,898,196	7,140,983	8,856,873	8,622,097	8,803,296	16,267,556	11,323,358	9,074,130	7,162,344
Richmond	2,132,251,528	46,161,905	148,136,226	214,115,128	206,323,579	195,065,004	187,004,435	267,206,279	185,748,048	207,588,021	474,902,903
Roanoke	829,794,999	21,267,631	66,055,840	86,816,216	87,880,550	89,582,164	84,308,818	129,516,904	75,154,591	68,657,088	120,555,197
Salem	217,723,896	4,225,008	12,994,331	18,570,260	21,266,376	21,484,081	23,379,537	39,818,232	27,440,318	24,798,824	23,746,929
South Boston	51,371,846	1,202,665	4,254,077	5,978,354	5,602,213	5,326,095	5,363,047	7,988,604	4,564,880	4,997,162	6,074,749
Staunton	180,263,024	3,899,692	12,574,312	18,847,527	18,481,608	17,831,906	19,823,989	32,105,324	20,171,431	14,464,107	22,063,128
Suffolk	369,197,603	8,898,832	24,698,244	35,331,347	41,288,825	38,334,563	38,722,799	70,620,457	47,276,548	33,803,247	30,222,741
Virginia Beach	2,662,328,720	52,458,455	135,715,417	186,700,448	204,895,229	220,437,913	230,387,390	466,034,685	374,076,227	387,704,078	403,918,878
Waynesboro	131,555,259	3,159,152	9,309,223	13,189,291	14,197,659	13,799,032	14,711,751	24,226,391	16,195,657	12,277,942	10,489,161
Williamsburg	79,334,552	2,129,070	5,247,978	7,575,312	7,153,275	6,152,907	6,397,299	10,956,143	8,189,135	10,627,293	14,906,140
Winchester	184,842,175	4,484,909	12,724,385	18,787,638	18,869,176	19,585,376	18,788,755	28,659,495	15,727,202	16,245,798	30,969,441
Total Cities	$18,391,983,317	$390,332,723	$1,143,540,907	$1,600,756,179	$1,738,677,139	$1,761,391,832	$1,755,566,055	$3,065,265,091	$2,134,987,727	$2,155,841,224	$2,645,825,540
Unassigned to Localities	$1,569,456,374	$24,480,660	$71,057,508	$96,404,778	$89,278,058	$77,467,517	$68,746,058	$110,078,032	$75,589,255	$99,277,174	$856,112,336
Aggregate	$53,815,322,521	$962,526,764	$2,797,579,821	$3,968,406,902	$4,360,315,199	$4,585,491,267	$4,759,149,351	$8,658,406,683	$6,626,557,069	$8,311,199,382	$8,585,888,223

Exemptions		Deductions			Number of Returns					
Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married	Counties
6,517	$3,895,906	1,827	866	$8,322,269	2,693	1,251	807	52	783	Richmond
70,841	42,129,848	15,187	14,563	126,455,503	29,750	12,804	5,797	348	10,801	Roanoke
16,024	9,546,004	6,878	1,899	19,452,280	6,560	2,726	1,642	78	2,144	Rockbridge
53,090	31,652,744	15,391	6,288	64,917,854	21,679	8,843	4,627	278	7,931	Rockingham
24,994	14,928,897	4,691	2,392	24,017,742	9,260	2,871	3,646	102	2,641	Russell
19,530	11,674,602	5,911	1,833	18,160,386	7,544	2,426	2,712	372	2,034	Scott
27,909	16,634,804	8,455	3,339	32,998,098	11,794	5,337	2,427	160	3,870	Shenandoah
29,111	17,367,458	9,039	2,580	29,534,472	11,619	4,427	2,807	195	4,190	Smyth
15,453	9,247,446	4,121	2,185	19,794,616	6,306	2,788	1,257	255	2,006	Southampton
37,277	22,136,365	7,631	6,936	63,038,951	14,567	5,929	3,655	333	4,650	Spotsylvania
41,853	24,763,452	8,225	8,527	81,944,514	16,752	6,907	3,414	576	5,855	Stafford
5,990	3,580,535	1,734	750	7,252,522	2,484	1,295	472	96	621	Surry
9,582	5,732,366	2,896	1,100	11,814,124	3,996	2,121	736	75	1,064	Sussex
42,047	25,004,132	11,041	4,897	50,167,149	15,938	5,545	5,632	220	4,541	Tazewell
22,227	13,205,392	6,056	3,217	29,805,376	9,273	4,210	2,042	146	2,875	Warren
40,490	23,877,600	11,653	4,839	47,517,120	16,492	6,311	4,400	697	5,084	Washington
13,803	8,246,359	3,903	1,818	17,631,654	5,721	2,863	1,157	118	1,583	Westmoreland
38,446	22,937,600	9,896	4,491	42,491,164	14,386	5,059	5,319	391	3,617	Wise
22,996	13,715,922	7,058	2,322	25,182,049	9,380	3,830	2,156	161	3,233	Wythe
31,073	18,424,462	7,143	6,197	56,244,324	13,340	6,091	2,316	726	4,207	York
3,282,827	**$1,933,806,299**	**777,120**	**596,859**	**$9,265,539,676**	**1,373,979**	**630,158**	**287,678**	**35,808**	**420,535**	**Total Counties**

Exemptions		Deductions			Number of Returns					
Number of Exemptions	Amount of Exemptions	Number of Returns Standard	Number of Returns Itemized	Total Amount	Total Returns	Individual Returns	Joint Returns Married	Separate Returns Married	Combined Returns Married	Counties
124,734	$72,534,616	34,204	31,118	$347,607,746	65,322	43,316	8,739	2,215	11,052	Alexandria
5,542	3,300,626	1,709	672	6,739,516	2,381	1,222	349	40	770	Bedford
29,218	17,298,137	8,844	4,963	39,200,535	13,827	5,166	1,754	4,622	2,285	Bristol
6,015	3,594,486	1,749	675	6,672,780	2,424	1,034	508	27	855	Buena Vista
35,845	20,938,549	11,862	5,702	61,967,246	17,564	10,764	2,159	468	4,173	Charlottesville
119,529	71,038,921	25,875	23,125	207,810,201	49,000	21,687	9,595	2,509	15,209	Chesapeake
4,602	2,741,096	1,319	583	5,421,507	1,902	918	450	29	505	Clifton Forge
16,894	9,992,364	3,770	3,478	28,059,754	7,246	3,298	1,527	135	2,286	Colonial Heights
7,597	4,536,009	2,352	814	8,341,310	3,186	1,463	769	56	879	Covington
46,951	27,951,704	13,657	7,027	65,214,521	20,684	9,980	2,799	2,299	5,606	Danville
4,936	2,939,228	1,399	657	6,473,405	2,056	1,046	295	190	525	Emporia
15,859	9,394,158	3,612	3,854	40,327,620	7,466	4,067	1,095	231	2,073	Fairfax
19,499	11,329,429	4,888	4,504	48,740,004	9,392	5,631	1,362	280	2,119	Falls Church
6,427	3,812,656	1,787	974	10,041,486	2,761	1,376	485	214	706	Franklin
16,759	9,860,056	5,222	2,736	29,405,693	7,958	4,730	1,119	236	1,873	Fredericksburg
7,478	4,432,761	2,444	829	10,040,775	3,273	1,425	558	299	991	Galax
106,995	63,366,011	28,177	19,941	172,122,503	49,118	24,283	8,569	2,988	12,278	Hampton
19,012	11,223,479	6,046	2,750	30,388,681	8,796	4,776	1,183	138	2,699	Harrisonburg
22,205	13,187,733	6,063	3,383	29,473,319	9,446	4,613	1,799	311	2,723	Hopewell
4,627	2,722,213	1,203	703	7,384,795	1,998	999	345	38	614	Lexington
60,750	35,925,072	16,562	9,734	95,938,630	26,296	13,892	4,352	463	7,589	Lynchburg
22,532	13,161,362	4,628	4,883	52,447,873	9,511	4,560	1,927	254	2,750	Manassas
5,251	3,131,001	1,165	955	8,380,169	2,130	1,015	437	24	654	Manassas Park
18,081	10,745,848	5,293	2,753	36,137,223	8,046	4,419	1,101	334	2,192	Martinsville
131,834	77,850,712	35,418	23,590	214,788,037	59,008	30,425	9,698	3,838	15,047	Newport News
187,401	111,236,941	56,728	29,462	318,543,176	86,190	48,486	14,438	6,579	16,687	Norfolk
4,040	2,397,682	1,100	480	5,512,607	1,589	690	472	36	391	Norton
35,141	20,935,400	10,514	5,125	49,574,147	15,639	9,516	2,381	541	3,201	Petersburg
9,384	5,560,382	1,833	2,032	18,225,067	3,865	1,548	769	190	1,358	Pequoson
98,096	58,422,491	25,352	16,290	144,859,150	41,642	21,709	7,099	2,114	10,720	Portsmouth
9,566	5,690,506	2,667	1,423	13,659,337	4,090	1,976	605	60	1,449	Radford
206,411	122,750,239	64,565	34,892	401,202,794	99,277	65,447	12,717	2,299	18,814	Richmond
95,655	56,970,483	28,212	15,048	149,261,726	43,260	23,925	7,446	822	11,067	Roanoke
23,350	13,843,812	6,151	4,087	36,893,669	10,238	4,887	1,774	139	3,466	Salem
6,650	3,960,847	1,856	877	8,652,223	2,733	1,345	390	80	918	South Boston
20,519	12,218,142	5,817	3,180	30,156,285	8,997	4,462	1,477	151	2,907	Staunton
46,067	27,479,875	12,030	7,011	67,439,067	19,041	9,290	3,049	879	5,463	Suffolk
252,823	148,362,750	56,906	57,789	559,227,786	114,675	53,185	20,126	11,250	30,134	Virginia Beach
15,919	9,438,688	4,458	2,301	21,286,583	6,759	3,240	1,351	109	2,059	Waynesboro
7,574	4,403,018	2,461	1,349	14,506,805	3,810	2,376	468	111	857	Williamsburg
20,284	11,992,060	6,396	2,782	30,496,398	9,178	5,037	1,413	174	2,564	Winchester
1,696,050	**$1,122,671,523**	**518,323**	**344,431**	**$3,438,616,171**	**880,754**	**483,224**	**139,257**	**47,771**	**210,502**	**Total Cities**
98,029	**$45,751,486**	**25,867**	**20,852**	**$248,864,536**	**46,219**	**20,749**	**12,030**	**8103**	**5,337**	**Unassigned to Localities**
5,256,906	$3,102,229,307	1,319,010	961,942	$9,953,010,383	2,280,952	1,114,131	438,965	91,482	636,374	Aggregate

Table 1.7

Total Net Taxable Income, Total Income Tax Paid,
Total Amount Taxed at Each Tax Rate—
Taxable Year 1984—by Locality

Counties	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate
Accomack	$138,737,471	$37,761,526	$20,138,682	$41,235,646	$39,601,617
Albemarle	449,360,108	76,608,126	45,280,851	119,859,900	207,611,231
Alleghany	81,837,446	17,186,487	9,740,715	24,648,046	30,262,198
Amelia	39,731,340	10,218,614	5,811,152	13,106,591	10,594,983
Amherst	152,664,621	37,013,653	21,359,098	52,028,545	42,263,325
Appomattox	61,828,178	15,760,065	8,897,070	20,759,019	16,412,024
Arlington	1,864,020,817	263,943,687	160,303,007	465,151,542	974,622,581
Augusta	324,693,339	76,005,598	43,801,025	108,283,380	96,603,336
Bath	35,411,708	8,415,166	4,795,769	10,785,684	11,415,089
Bedford	233,952,481	54,502,585	31,412,932	76,305,780	71,731,184
Bland	25,681,970	6,828,430	3,866,564	9,280,617	5,706,359
Botetourt	143,580,667	32,614,509	18,782,177	47,122,402	45,061,579
Brunswick	59,425,286	17,300,738	9,444,210	18,787,039	13,893,299
Buchanan	175,197,665	31,993,220	18,166,680	47,347,244	77,690,521
Buckingham	44,238,988	12,915,012	7,008,604	14,394,210	9,921,162
Campbell	274,846,251	64,931,371	37,460,307	91,461,258	80,993,315
Caroline	94,401,550	23,762,697	13,442,463	31,752,753	25,443,637
Carroll	110,739,203	34,070,276	19,313,664	40,450,740	16,904,523
Charles City	38,525,809	9,117,384	5,235,867	12,795,243	11,377,315
Charlotte	44,339,919	13,715,089	7,410,187	14,844,190	8,370,453
Chesterfield	1,377,244,911	243,270,149	146,109,810	412,230,571	575,634,381
Clarke	68,176,056	14,268,724	8,164,359	20,289,431	25,453,542
Craig	21,305,146	5,463,312	3,163,917	7,534,523	5,143,394
Culpeper	134,207,200	30,972,926	17,662,477	42,714,826	42,856,971
Cumberland	30,164,177	8,201,714	4,530,427	9,610,966	7,821,070
Dickensen	84,086,957	15,757,008	8,843,153	22,886,388	36,600,408
Dinwiddie	111,710,004	26,503,679	15,030,860	36,166,867	34,008,598
Essex	45,404,450	11,840,026	6,639,561	14,807,378	12,117,485
Fairfax	7,032,527,000	975,231,108	587,905,564	1,726,090,957	3,743,299,371
Fauquier	368,355,220	55,715,321	32,567,819	86,113,422	193,958,658
Floyd	52,130,119	14,750,962	8,214,611	18,417,063	10,747,483
Fluvanna	54,893,562	13,402,566	7,718,724	18,543,635	15,228,637
Franklin	197,105,878	51,155,097	29,296,703	66,746,524	49,907,554
Frederick	225,264,600	52,370,221	29,864,324	73,450,175	69,579,880
Giles	89,053,906	22,855,631	12,957,678	31,659,230	21,581,367
Gloucester	156,614,146	33,463,338	19,105,108	48,458,543	55,587,157
Goochland	92,896,577	16,963,179	9,890,426	24,877,837	41,165,135
Grayson	65,746,736	20,881,374	11,748,347	23,305,476	9,811,539
Greene	51,101,489	12,319,113	7,268,427	18,198,627	13,315,322
Greensville	45,226,505	12,760,064	6,984,082	15,663,770	9,818,589
Halifax	122,896,765	36,219,818	20,267,765	44,606,436	21,802,746
Hanover	413,604,627	80,610,962	47,573,869	127,519,548	157,900,248
Henrico	1,545,533,077	278,676,652	165,955,986	453,362,538	647,537,901
Henry	358,854,464	92,679,422	53,577,356	122,107,132	90,490,554
Highland	16,177,148	3,793,301	2,048,604	4,851,709	5,483,534

Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate	Counties
$5,693,802	$750,551	$604,197	$2,061,925	$2,277,129	Accomack
20,813,390	1,523,944	1,358,458	5,993,283	11,937,705	Albemarle
3,606,544	341,802	292,207	1,232,441	1,740,094	Alleghany
1,642,343	203,435	174,330	655,367	609,211	Amelia
6,409,294	736,821	640,778	2,601,507	2,430,188	Amherst
2,562,444	313,812	266,916	1,038,035	943,681	Appomattox
89,357,977	5,249,546	4,809,123	23,258,149	56,041,159	Arlington
13,796,295	1,513,039	1,314,063	5,414,389	5,554,804	Augusta
1,507,316	167,756	143,882	539,310	656,368	Bath
9,967,952	1,085,476	942,384	3,815,484	4,124,608	Bedford
1,044,045	135,867	116,001	464,059	328,118	Bland
6,159,884	649,095	563,486	2,356,217	2,591,086	Botetourt
2,366,204	344,555	283,326	939,442	798,881	Brunswick
8,016,847	637,216	544,984	2,367,425	4,467,222	Buchanan
1,757,221	256,692	210,267	719,779	570,483	Buckingham
11,647,032	1,292,768	1,123,814	4,573,313	4,657,137	Campbell
3,926,033	471,987	403,279	1,587,751	1,463,016	Caroline
4,252,687	678,560	579,406	2,022,678	972,043	Carroll
1,632,349	181,281	157,074	639,782	654,212	Charles City
1,719,217	273,360	222,321	742,218	481,318	Charlotte
62,934,515	4,841,347	4,383,326	20,611,738	33,098,104	Chesterfield
3,006,987	283,959	244,941	1,014,515	1,463,572	Clarke
876,264	108,841	94,917	376,743	295,763	Craig
5,745,634	615,615	529,889	2,135,798	2,464,332	Culpeper
1,229,437	163,235	135,924	480,570	449,708	Cumberland
3,827,851	313,690	265,285	1,144,350	2,104,526	Dickenson
4,742,388	527,484	450,939	1,808,422	1,955,543	Dinwiddie
1,871,661	235,267	199,186	740,428	696,780	Essex
338,562,789	19,378,520	17,637,179	86,306,270	215,240,820	Fairfax
17,544,531	1,108,931	977,044	4,305,870	11,152,686	Fauquier
2,079,122	293,782	246,444	920,901	617,995	Floyd
2,301,017	266,592	231,556	927,216	875,653	Fluvanna
8,104,366	1,018,262	878,885	3,337,508	2,869,711	Franklin
9,610,850	1,041,515	895,919	3,672,504	4,000,912	Frederick
3,667,887	455,126	388,725	1,583,078	1,240,958	Giles
6,857,743	665,248	573,156	2,423,030	3,196,309	Gloucester
4,245,347	337,700	296,727	1,243,918	2,367,002	Goochland
2,497,251	415,847	352,355	1,165,387	563,662	Grayson
2,138,900	245,224	218,054	909,982	765,640	Greene
1,811,092	253,732	209,522	783,242	564,596	Greensville
4,813,069	720,866	608,046	2,230,485	1,253,672	Halifax
18,487,765	1,604,962	1,427,226	6,376,177	9,079,400	Hanover
70,429,330	5,547,905	4,978,697	22,668,965	37,233,763	Henrico
14,761,905	1,845,567	1,607,364	6,105,712	5,203,262	Henry
694,900	75,531	61,456	242,599	315,314	Highland

Table 1.7, continued

Total Net Taxable Income, Total Income Tax Paid,
Total Amount Taxed at Each Tax Rate—
Taxable Year 1984—by Locality

Counties	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate
Isle of Wight	$143,788,999	$30,961,164	18,053,446	$47,444,470	$47,329,919
James City	194,375,795	38,847,675	22,228,991	56,235,871	77,063,258
King George	74,218,565	14,752,162	8,524,135	22,279,093	28,663,175
King & Queen	30,562,479	7,844,842	4,342,360	9,811,185	8,564,092
King William	62,662,653	13,446,847	7,636,213	18,717,922	22,861,671
Lancaster	66,032,640	14,158,374	7,695,369	17,427,963	26,750,934
Lee	90,603,659	22,000,552	11,631,186	26,099,222	30,872,699
Loudoun	591,880,324	96,225,243	57,853,675	163,679,678	274,121,728
Louisa	91,870,681	23,198,414	13,273,680	30,431,927	24,966,660
Lunenburg	46,482,621	14,351,844	7,765,606	15,019,428	9,345,743
Madison	53,072,770	13,524,462	7,622,944	17,477,713	14,447,651
Mathews	50,700,519	11,408,648	6,273,065	15,411,769	17,607,037
Mecklenburg	138,560,646	38,441,830	21,347,479	44,332,379	34,438,958
Middlesex	45,594,676	10,845,958	5,826,341	13,014,058	15,908,319
Montgomery	319,471,635	75,763,013	42,251,662	102,114,060	99,342,900
Nelson	65,994,914	15,062,344	8,508,421	19,749,520	22,674,629
New Kent	62,804,999	13,007,261	7,692,101	20,256,846	21,848,791
Northampton	53,740,959	15,262,393	7,954,700	16,031,158	14,492,708
Northumberland	54,553,708	12,282,662	6,907,035	15,470,501	19,293,510
Nottoway	65,350,417	17,276,257	9,539,267	20,756,323	17,778,570
Orange	115,200,195	26,047,583	14,851,538	35,154,808	39,146,266
Page	93,273,830	25,693,467	14,077,541	30,721,254	22,781,568
Patrick	83,217,180	23,591,943	13,378,923	29,194,627	17,051,687
Pittsylvania	320,243,890	87,467,167	49,945,869	113,001,376	69,832,478
Powhatan	76,364,577	15,711,795	9,197,137	24,001,271	27,454,374
Prince Edward	63,188,908	17,352,422	9,470,875	19,961,583	16,404,028
Prince George	120,015,682	24,706,968	14,372,286	37,370,043	43,566,385
Prince William	1,213,521,788	209,836,480	125,616,650	358,093,277	519,975,381
Pulaski	186,074,117	47,099,284	27,039,316	65,195,012	46,740,505
Rappahannock	36,559,036	7,963,304	4,533,902	11,041,086	13,020,744
Richmond	36,066,241	8,936,487	4,979,617	11,437,585	10,712,552
Roanoke	573,377,351	107,099,397	62,646,300	165,677,428	237,954,226
Rockbridge	87,585,794	22,799,975	12,841,734	29,888,164	22,055,245
Rockingham	300,518,794	78,019,536	44,513,382	102,243,059	75,742,817
Russell	136,218,061	30,548,988	16,895,016	40,774,625	47,999,432
Scott	105,900,776	25,057,747	14,057,368	34,947,546	31,838,115
Shenandoah	152,090,652	40,758,643	22,984,036	51,625,068	36,722,905
Smyth	144,005,508	40,893,839	22,965,357	49,165,088	30,981,224
Southampton	93,829,149	21,479,269	12,085,017	29,672,919	30,591,944
Spotsylvania	238,845,765	50,602,132	29,569,411	77,547,805	81,126,417
Stafford	300,827,942	59,650,554	34,763,653	92,916,321	113,497,414
Surry	31,555,802	7,709,209	4,271,848	10,124,806	9,449,939
Sussex	51,489,184	12,919,271	7,192,858	16,442,333	14,934,722
Tazewell	249,768,238	52,431,542	29,178,929	71,090,692	97,067,075
Warren	131,150,873	31,672,804	17,889,788	43,915,797	37,672,484
Washington	225,115,625	55,935,604	31,216,851	70,592,325	67,370,845
Westmoreland	70,824,319	17,984,634	9,743,028	21,767,427	21,329,230
Wise	234,620,465	45,630,326	25,532,943	65,316,576	98,140,620
Wythe	116,345,788	32,412,392	18,135,395	39,247,420	26,550,581
York	235,177,799	45,301,145	26,080,709	68,858,651	94,937,294
Total Counties	**$25,278,794,849**	**$4,747,365,752**	**$2,767,715,934**	**$7,239,360,459**	**$10,524,352,704**

Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate	Counties
$6,251,971	$616,536	$541,610	$2,372,335	$2,721,490	Isle of Wight
8,681,515	771,567	666,878	2,811,901	4,431,169	James City
3,311,455	293,578	255,731	1,114,001	1,648,145	King George
1,269,425	156,124	130,269	490,590	492,442	King & Queen
2,747,204	267,597	229,086	935,958	1,314,563	King William
2,922,323	281,793	230,873	871,443	1,538,214	Lancaster
3,867,018	437,835	348,930	1,305,049	1,775,204	Lee
27,596,555	1,914,523	1,735,599	8,184,208	15,762,225	Loudoun
3,817,201	461,681	398,211	1,521,705	1,435,604	Louisa
1,807,272	285,898	232,958	751,018	537,398	Lunenburg
2,202,532	269,176	228,687	873,918	830,751	Madison
2,198,472	227,225	188,191	770,636	1,012,420	Mathews
5,602,629	765,153	640,444	2,216,789	1,980,243	Mecklenburg
1,955,830	215,578	174,792	650,710	914,750	Middlesex
13,586,610	1,500,808	1,267,573	5,105,938	5,712,291	Montgomery
2,846,348	299,745	255,256	987,539	1,303,808	Nelson
2,758,746	258,766	230,767	1,012,886	1,256,327	New Kent
2,176,857	303,259	238,647	801,599	833,352	Northampton
2,347,007	256,831	207,220	773,564	1,109,392	Northumberland
2,690,050	343,695	286,177	1,037,884	1,022,294	Nottoway
4,972,242	518,353	445,548	1,757,423	2,250,918	Orange
3,779,537	511,069	422,337	1,536,167	1,309,964	Page
3,311,729	470,074	401,367	1,459,806	980,482	Patrick
12,905,530	1,741,323	1,498,377	5,650,440	4,015,390	Pittsylvania
3,367,598	312,910	275,932	1,200,105	1,578,651	Powhatan
2,570,503	345,250	284,130	997,882	943,241	Prince Edward
5,296,296	491,420	431,176	1,868,564	2,505,136	Prince George
55,743,708	4,171,190	3,768,561	17,905,189	29,898,768	Prince William
7,696,802	938,002	811,191	3,259,949	2,687,660	Pulaski
1,595,340	158,526	136,023	552,085	748,706	Rappahannock
1,514,980	177,705	149,388	571,911	615,976	Richmond
25,976,873	2,130,886	1,879,303	8,284,199	13,682,485	Roanoke
3,601,661	453,721	385,253	1,494,475	1,268,212	Rockbridge
12,356,742	1,553,657	1,335,440	5,112,412	4,355,233	Rockingham
5,913,960	608,269	506,867	2,038,829	2,759,995	Russell
4,498,988	499,116	421,717	1,747,444	1,830,711	Scott
6,193,229	810,697	689,531	2,581,401	2,111,600	Shenandoah
5,742,415	813,533	688,961	2,458,433	1,781,488	Smyth
4,033,086	427,797	362,550	1,483,690	1,759,049	Southampton
10,435,754	1,006,253	887,110	3,877,548	4,664,843	Spotsylvania
13,399,796	1,186,325	1,042,914	4,645,923	6,524,634	Stafford
1,330,787	153,001	128,148	506,262	543,376	Surry
2,153,424	256,686	215,791	822,160	858,787	Sussex
11,054,920	1,043,431	875,374	3,554,723	5,581,392	Tazewell
5,528,714	629,921	536,701	2,195,889	2,166,203	Warren
9,452,246	1,112,007	936,531	3,529,832	3,873,876	Washington
2,964,355	357,213	292,289	1,088,418	1,226,435	Westmoreland
10,583,287	908,222	765,998	3,265,937	5,643,130	Wise
4,678,109	644,873	544,069	1,962,523	1,526,644	Wythe
10,584,346	899,878	782,429	3,443,065	5,458,974	York
$1,144,595,454	**$94,430,987**	**$83,031,963**	**$361,980,317**	**$605,152,187**	**Total Counties**

Table 1.7, continued

Total Net Taxable Income,
Total Amount Taxed at Each Tax Rate—
Taxable Year 1984—by Locality

Cities	Total Net Taxable Income	Taxed at the 2% Rate	Taxed at the 3% Rate	Taxed at the 5% Rate	Taxed at the 5.75% Rate
Alexandria	$1,376,971,532	$208,463,299	$126,123,623	$360,301,555	$682,083,055
Bedford	31,595,578	8,011,108	4,455,128	10,503,324	8,626,018
Bristol	160,266,487	40,961,206	22,168,497	49,732,010	47,404,774
Buena Vista	31,486,620	8,498,226	4,831,680	11,541,661	6,615,053
Charlottesville	254,246,803	55,375,900	31,219,857	75,306,193	92,344,853
Chesapeake	775,983,590	169,348,694	98,118,540	253,451,994	255,064,362
Clifton Forge	28,247,943	5,884,387	3,327,820	8,212,507	10,823,229
Colonial Heights	127,527,300	25,170,640	14,658,513	39,069,740	48,628,407
Covington	42,999,875	10,102,725	5,489,838	13,226,389	14,180,923
Danville	284,797,305	67,352,842	37,875,613	89,301,146	90,267,704
Emporia	25,035,772	6,550,611	3,630,384	8,027,376	6,827,401
Fairfax	166,039,221	25,334,810	14,981,055	42,923,294	82,800,062
Falls Church	190,724,705	30,729,567	18,131,524	50,028,421	91,835,193
Franklin	41,357,690	8,796,313	4,908,082	12,036,191	15,617,104
Fredericksburg	125,228,098	25,601,875	14,589,746	36,603,282	48,433,195
Galax	39,580,324	10,879,724	6,067,078	12,039,354	10,594,168
Hampton	704,326,210	156,978,024	90,116,833	232,076,572	225,154,781
Harrisonburg	134,866,618	29,893,828	16,678,613	39,577,476	48,716,701
Hopewell	140,869,910	31,677,583	17,969,279	44,998,608	46,224,440
Lexington	29,981,013	6,724,075	3,731,241	8,844,413	10,681,284
Lynchburg	407,675,659	88,024,700	49,852,523	121,446,397	148,352,039
Manassas	184,116,834	32,780,987	19,593,868	55,159,426	76,582,553
Manassas Park	32,548,414	7,402,749	4,369,167	11,597,345	9,179,153
Martinsville	174,131,584	26,555,253	15,077,655	34,756,199	97,742,477
Newport News	898,290,988	192,068,593	110,143,962	285,264,330	310,814,103
Norfolk	1,194,390,318	265,249,611	148,745,716	357,331,015	423,063,976
Norton	25,275,816	4,968,079	2,775,378	7,025,325	10,507,034
Petersburg	204,650,590	47,519,675	26,689,697	62,301,709	68,139,509
Poquoson	69,832,951	13,461,372	7,765,689	21,174,287	27,431,603
Portsmouth	583,239,828	136,031,382	77,245,712	191,923,308	178,039,426
Radford	64,626,866	14,371,428	8,189,419	20,997,644	21,068,375
Richmond	1,520,900,570	306,885,287	176,342,890	437,084,679	600,587,714
Roanoke	621,139,558	139,443,742	78,640,988	186,825,049	216,229,779
Salem	167,356,810	35,951,934	20,784,986	51,888,708	58,731,182
South Boston	38,666,896	9,357,616	5,216,737	11,832,972	12,259,571
Staunton	138,752,847	31,016,314	17,618,146	42,533,962	47,584,425
Suffolk	274,967,656	62,768,178	35,632,868	88,857,728	87,708,882
Virginia Beach	1,944,174,539	376,348,633	215,950,460	555,995,575	795,879,871
Waynesboro	100,034,485	23,057,451	12,996,911	31,748,218	32,261,905
Williamsburg	59,908,179	11,876,033	6,595,905	16,154,920	25,281,321
Winchester	139,093,613	30,346,009	17,073,667	41,574,354	50,099,583
Total Cities	**$13,555,907,595**	**$2,787,820,463**	**$1,596,345,288**	**$4,031,274,656**	**$5,140,467,188**
Unassigned to Localities	**$568,115,812**	**$125,210,193**	**$66,447,978**	**$149,096,475**	**$227,361,166**
Aggregate	$39,402,818,256	$7,660,396,408	$4,430,509,200	$11,419,731,590	$15,892,181,058

Total Income Tax	Income Tax at the 2% Rate	Income Tax at the 3% Rate	Income Tax at the 5% Rate	Income Tax at the 5.75% Rate	Counties
$65,161,203	$4,141,829	$3,783,730	$18,015,518	$39,220,126	Alexandria
1,314,263	159,424	133,664	525,180	495,995	Bedford
6,692,771	815,196	665,047	2,486,735	2,725,793	Bristol
1,271,786	169,337	144,957	577,127	380,365	Buena Vista
11,110,266	1,098,321	936,611	3,765,476	5,309,858	Charlottesville
33,653,470	3,370,420	2,943,546	12,673,068	14,666,436	Chesapeake
1,249,784	116,971	99,834	410,642	622,337	Clifton Forge
5,689,686	500,265	439,752	1,953,533	2,796,136	Colonial Heights
1,842,206	200,735	164,701	661,358	815,412	Covington
12,131,390	1,339,392	1,136,257	4,465,259	5,190,482	Danville
1,033,066	130,179	108,915	401,400	392,572	Emporia
7,859,816	503,127	449,450	2,146,226	4,761,013	Fairfax
8,936,160	610,203	543,957	2,501,473	5,280,527	Falls Church
1,821,969	174,867	147,244	601,850	898,008	Franklin
5,561,344	508,457	437,687	1,830,273	2,784,927	Fredericksburg
1,609,673	216,477	182,012	602,026	609,158	Galax
30,374,272	3,119,895	2,703,540	11,604,282	12,946,555	Hampton
5,874,400	593,825	500,369	1,978,951	2,801,255	Harrisonburg
6,077,609	630,586	539,085	2,250,016	2,657,922	Hopewell
1,302,034	133,681	111,937	442,239	614,177	Lexington
17,848,065	1,749,540	1,495,585	6,072,616	8,530,324	Lynchburg
8,400,120	650,714	587,821	2,758,065	4,403,520	Manassas
1,386,247	147,487	131,069	579,885	527,806	Manassas Park
8,338,349	527,862	452,343	1,737,914	5,620,230	Martinsville
39,255,932	3,815,748	3,304,365	14,263,724	17,872,095	Newport News
51,927,182	5,271,233	4,462,450	17,867,102	24,326,397	Norfolk
1,137,461	98,766	83,258	351,274	604,163	Norton
8,778,051	943,995	800,719	3,115,268	3,918,069	Petersburg
3,136,340	267,259	232,972	1,058,757	1,577,352	Poquoson
24,857,907	2,706,526	2,317,377	9,596,598	10,237,406	Portsmouth
2,792,617	285,592	245,673	1,049,921	1,211,431	Radford
67,779,970	6,100,677	5,290,203	21,855,166	34,533,924	Richmond
26,906,399	2,772,106	2,359,215	9,341,717	12,433,361	Roanoke
7,310,063	714,948	623,496	2,594,560	3,377,059	Salem
1,639,025	185,898	156,499	591,694	704,934	South Boston
6,008,868	617,411	528,548	2,126,794	2,736,115	Staunton
11,803,839	1,248,349	1,069,011	4,443,127	5,043,352	Suffolk
87,518,848	7,475,960	6,478,611	27,800,897	45,763,380	Virginia Beach
4,289,831	458,252	389,012	1,587,480	1,855,087	Waynesboro
2,694,578	235,252	197,877	807,769	1,453,680	Williamsburg
6,074,538	602,783	512,209	2,078,803	2,880,743	Winchester
$600,451,398	**$55,409,545**	**$47,890,608**	**$201,571,763**	**$295,579,482**	**Total Cities**
$24,969,291	**$2,447,996**	**$1,993,331**	**$7,454,603**	**$13,073,361**	**Unassigned to Localities**
$1,770,016,143	**$152,288,528**	**$132,915,902**	**$571,006,683**	**$913,805,030**	**Aggregate**

Section 58.1-321 stipulates that no income tax is imposed, nor any return required to be filed by individuals with Virginia Adjusted Gross Income of less than $3,000. Consequently "Total Tax" will be significantly less than 2 percent of "Total Taxable Income" for the Income Classes $0 - $2,999.

Table 2.1

Number of Corporate Returns, Taxable Income and Tax Assessed— Fiscal Years 1976-1977 to 1985-1986

Corporations Reporting Income From Virginia Sources	FY 1986	FY 1985	FY 1984	FY 1983	FY 1982
			Number of Corporate Returns		
Up to $25,000	$61,813	$42,100	$40,841	$40,377	$40,018
$25,000 to $50,000	4,283	4,216	3,544	3,404	3,552
$50,000 to $100,000	3,315	3,140	2,591	2,536	2,644
$100,000 to $500,000	2,814	2,831	2,314	2,109	2,346
$500,000 to $1,000,000	449	429	337	340	371
$1,000,000 to $2,000,000	251	224	173	190	222
$2,000,000 to $10,000,000	182	193	157	159	181
$10,000,000 and over	51	36	30	30	32
Total before adjustments	73,159	53,169	49,987	49,145	49,366
Departmental Adjustments	(2,605)	(4,578)	(3,533)	(2,464)	(3,311)
Total	**73,159**	**53,169**	**49,987**	**49,145**	**49,366**
			Taxable Income		
Up to $25,000	$139,682,440	$137,590,587	$122,299,047	$119,338,546	$120,759,277
$25,000 to $50,000	153,692,270	150,600,791	125,353,544	121,669,271	126,328,609
$50,000 to $100,000	232,575,393	219,908,852	181,546,132	177,920,074	184,464,980
$100,000 to $500,000	574,517,656	575,963,492	471,742,752	434,008,765	475,544,502
$500,000 to $1,000,000	318,853,693	306,193,833	239,105,279	242,993,916	258,909,072
$1,000,000 to $2,000,000	349,955,341	312,240,575	237,061,585	266,906,837	304,585,754
$2,000,000 to $10,000,000	780,859,556	821,531,981	608,655,984	648,883,483	739,608,557
$10,000,000 and over	1,411,013,950	1,024,496,355	907,363,894	878,450,767	901,249,468
Total before adjustments	$3,961,150,299	$3,548,526,466	$2,895,128,217	$2,890,171,659	$3,111,450,219
Departmental adjustments	75,836,464	75,065,750	86,603,950	89,705,050	100,048,521
Total	**$4,036,986,763**	**$3,623,592,216**	**$2,981,732,167**	**$2,979,876,709**	**$3,211,498,740**
			Tax Assessed*		
Up to $25,000	$8,382,554	$11,004,178	$8,363,004	$11,130,051	$9,424,336
$25,000 to $50,000	9,228,800	9,149,780	7,592,619	7,420,315	7,679,910
$50,000 to $100,000	13,956,387	13,406,810	11,011,623	10,797,236	11,212,919
$100,000 to $500,000	34,485,336	36,371,435	30,283,310	26,520,470	28,764,587
$500,000 to $1,000,000	19,155,226	18,342,400	14,378,623	15,462,702	15,655,643
$1,000,000 to $2,000,000	21,007,780	25,209,567	14,163,206	16,188,365	19,046,924
$2,000,000 to $10,000,000	46,934,589	49,914,930	36,624,770	39,920,608	44,885,307
$10,000,000 and over	84,660,837	61,840,356	54,849,013	49,851,943	54,458,726
Total before adjustments	$237,811,514	$225,239,474	$177,266,168	$177,291,690	$191,128,352
Departmental adjustments	480,937	6,594,355	6,842,592	7,089,681	8,393,727
Total	**$238,292,451**	**$231,833,829**	**$184,108,760**	**$184,381,371**	**$199,552,079**

*Includes penalty and interest.

FY 1981	FY 1980	FY 1979	FY 1978	FY 1977	Corporations Reporting Income From Virginia Sources
		Number of Corporate Returns			
$37,776	$33,477	$31,877	$31,144	$29,236	Up to $25,000
3,446	3,489	3,087	2,718	2,439	$25,000 to $50,000
2,702	2,509	2,212	1,757	1,550	$50,000 to $100,000
2,358	2,294	2,014	1,714	1,537	$100,000 to $500,000
398	390	333	299	255	$500,000 to $1,000,000
210	202	177	154	131	$1,000,000 to $2,000,000
189	172	162	136	97	$2,000,000 to $10,000,000
35	23	24	21	19	$10,000,000 and over
47,114	42,556	39,896	37,943	35,264	Total before adjustments
(3,136)	(2,178)	(3,345)	(2,505)	(2,936)	Departmental Adjustments
47,114	**42,556**	**39,896**	**37,943**	**35,264**	**Total**
		Taxable Income			
$117,286,616	$114,269,999	$105,670,031	$98,365,319	$90,672,047	Up to $25,000
123,789,963	125,354,020	110,910,477	97,170,476	87,327,728	$25,000 to $50,000
189,147,959	174,376,899	150,381,286	120,396,594	105,722,260	$50,000 to $100,000
488,896,563	483,760,562	428,670,711	368,813,142	330,660,559	$100,000 to $500,000
276,753,954	270,706,111	231,995,113	208,924,113	180,632,813	$500,000 to $1,000,000
285,377,931	287,370,540	248,292,227	216,568,764	180,542,075	$1,000,000 to $2,000,000
758,748,812	695,432,935	648,628,914	561,177,944	384,271,998	$2,000,000 to $10,000,000
918,610,845	665,095,801	800,750,191	566,846,459	477,656,884	$10,000,000 and over
$3,158,612,643	$2,816,366,867	$2,725,299,755	$2,238,262,811	$1,837,486,363	Total before adjustments
109,950,546	88,055,249	141,572,538	120,016,333	127,059,150	Departmental adjustments
$3,268,563,189	**$2,904,422,116**	**$2,866,872,293**	**$2,358,279,144**	**$1,964,545,514**	**Total**
		Tax Assessed*			
$26,555,443	$9,052,961	$6,993,458	$5,990,337	$5,756,271	Up to $25,000
7,527,390	7,607,551	6,690,980	5,897,673	5,254,119	$25,000 to $50,000
11,460,578	10,541,498	9,106,309	7,244,603	6,336,637	$50,000 to $100,000
29,583,820	29,217,305	25,841,583	22,192,860	19,713,359	$100,000 to $500,000
16,818,374	16,346,324	13,965,661	12,534,783	10,727,853	$500,000 to $1,000,000
17,400,680	17,314,232	14,945,551	12,964,378	10,513,636	$1,000,000 to $2,000,000
45,912,825	42,072,711	39,066,542	33,763,045	21,593,865	$2,000,000 to $10,000,000
55,885,520	39,988,223	37,719,936	34,035,279	25,744,985	$10,000,000 and over
$211,144,630	$172,140,805	$154,330,020	$134,622,958	$105,640,725	Total before adjustments
8,363,441	6,338,622	9,934,280	7,200,980	7,623,549	Departmental adjustments
$219,508,071	**$178,479,427**	**$164,264,300**	**$141,823,938**	**$113,264,274**	**Total**

*Includes penalty and interest.

Table 2.2

Number of Corporate Returns, Taxable Income and Tax Assessed— Fiscal Year 1986

Corporations Reporting Taxable Income From Virginia Sources	Number of Corporate Returns	Percent of Total	Taxable* Income	Percent of Total	Tax** Assessed	Percent of Total
Up to $25,000	61,813	84.5%	$139,682,440	3.5%	$8,382,554	3.5%
$25,000 to $50,000	4,283	5.9	153,692,270	3.8	9,228,800	3.9
$50,000 to $100,000	3,316	4.5	232,575,393	5.8	13,956,387	5.9
$100,000 to $500,000	2,814	3.8	574,517,656	14.2	34,485,336	14.5
$500,000 to $999,999	449	0.6	318,853,693	7.9	19,155,226	8.0
$1,000,000 to $1,999,999	251	0.4	349,955,341	8.7	21,007,780	8.8
$2,000,000 to $9,999,999	182	0.2	780,859,556	19.3	46,934,589	19.7
$10,000,000 and over	51	0.1	1,411,013,950	34.9	84,660,837	32.5
Total Before Adjustments	73,159	100.0%	$3,961,150,299	98.1%	$237,811,514	99.8%
Departmental Adjustments	(2,605)	—	75,836,464	1.9	480,937	0.2
Totals	**73,159**	**100.0%**	**$4,036,986,763**	**100.0%**	**$238,292,451**	**100.0%**

*The taxable income in this column is the total of the incomes on each corporate return rather than net taxable income in each bracket. For example, the 4,283 returns in the second bracket have $153,692,270 in Virginia taxable income but only $46,617,270 falls between $25,000 and $50,000 while the remaining $107,075,000 falls in the first bracket. A table showing corporate incomes arranged by net taxable income brackets is available upon request.

**Includes penalty and interest.

Figure 3

Corporation Income Tax, FY '86
Corporations & Tax Collected by Income Class in Thousands

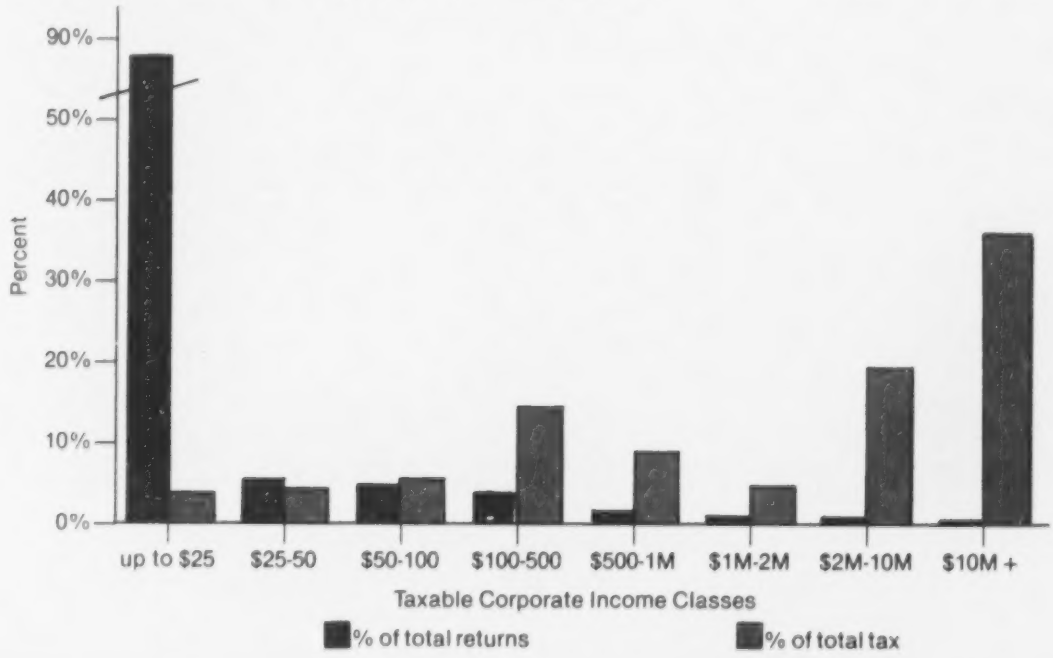


Table 3.1

State Retail Sales and Use Tax
Received by the Department of Taxation and
Deposited in Banks to the Credit of the State Treasurer—
Fiscal Years 1977-1986

Fiscal Year Ending June 30	Sales Tax*	Use Tax*	Total*
1977	$402,945,941	$24,506,299	$427,452,240
1978	457,692,468	29,181,738	486,874,206
1979	511,162,449	34,854,853	546,017,302
1980	555,180,498	40,682,276	595,862,774
1981	603,651,234	43,678,663	647,329,897
1982	628,351,527	44,419,735	672,771,262
1983	676,052,186	49,397,332	725,449,518
1984	771,180,995	55,629,260	826,810,255
1985	865,267,061	71,580,715	936,847,776
1986	941,684,718	84,686,395	1,026,371,113

*Includes penalty and interest.

Table 3.2

Local Retail Sales and Use Tax—Fiscal Years 1977-1986

Fiscal Year Ending June 30	Amount*
1977	$145,320,472
1978	165,612,484
1979	185,767,086
1980	202,419,795
1981	220,249,171
1982	231,364,839
1983	247,287,672
1984	276,271,526
1985	312,282,592
1986	342,123,704

*Includes penalty and interest.

Figure 4

State & Local Sales & Use Taxes
Fiscal Years 1977-1986

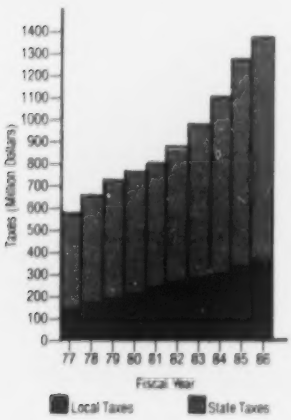


Table 3.3

Annual Sales by Business Classification
Made During the Fiscal Year Ending June 30, 1986,
as Reflected by Deposits of Sales Tax Revenue
Made During the Period Beginning August 1, 1985,
and Ending July 31, 1986

Many businesses fall into more than one class. For example, grocery stores sell many nonfood items; department stores, hotels, etc., sell food. Therefore, the classifications reflect the principal business activity, as reported by dealers.

	Code		Taxable Sales
Apparel Group	01.	Clothing—Men, women, children	$1,163,144,597
	02.	Furriers	8,127,371
	03.	Millinery	1,575,221
	04.	Shoes—Men, women, children	357,441,429
	09.	Other apparel (uniforms, formals, etc.)	48,313,044
Automotive Group	10.	Accessories, batteries, repair parts, tires, etc.	770,036,583
	11.	Aircraft	10,400,701
	12.	Boats, boat motors, boating accessories	36,250,769
	13.	Motor vehicle dealers, motorcycle dealers	314,200,029
	14.	Service stations, garages, auto repair shops, truck-stops (tractor parts and equipment)	578,902,184
	19.	Other automotive (installation of windshield and other glass for cars, trailers, mobile homes, etc.)	143,758,878
Food Group	20.	Bakery products	65,657,239
	21.	Candy and confections	21,353,058
	22.	Dairy products	93,369,422
	23.	Fruit stands, vegetable stands, roadside markets, rolling markets	34,538,048
	24.	Groceries, meats, seafood—Chain	4,908,604,964
	25.	Groceries, meats, seafood—Nonchain (including meat processing concerns, etc.)	2,086,153,384
	26.	Private membership clubs	63,538,929
	27.	Restaurants, cafeterias, delicatessens, grills, cafes, snack-bars, drive-ins, catering, etc.	3,153,681,618
	28.	Taverns, beer parlors, dance halls	4,671,227
	29.	Other food	281,813,404
Furniture, Home Furnishings and Equipment Group	30.	Furniture, household (floor coverings, interior decorators, reupholstering dealers, etc.)	955,260,549
	31.	Household appliances, appliance repairs	315,248,358
	32.	Office furniture, business machines, and equipment	559,489,377
	33.	Radios, televisions, musical instruments, repairs thereto	305,574,314
	39.	Other furniture and household equipment (sewing machines, lawn mowers, repairs thereto)	102,145,104
General Merchandise Group	40.	Department stores, discount stores	2,766,310,565
	41.	Dry goods, variety stores, fabric and yarn, trading stamp redemption stores	1,158,041,045
	42.	Drug stores, selling a variety of merchandise in addition to prescription drugs, wholesale drugs	793,442,540
	49.	Other general merchandise (funeral directors, religious supplies, feed and seed stores, feed mills, advertising agencies, pet shops, horses, liquid embroidery, mail orders, cosmetics, door to door vendors)	586,713,512

	Code		Taxable Sales
Lumber, Building Materials and Supply Group	50.	Building materials (lumber, brick, tile, roofing, ready-mix concrete, stone, gravel, dirt, etc.)	$1,966,525,774
	51.	Cabinet shops, millwork, pre-cut lumber stock	129,397,418
	52.	Electrical supplies	315,306,840
	53.	Hardware supplies, locksmiths	270,088,656
	54.	Paint, wallpaper, glass	160,632,781
	55.	Plumbing, heating, refrigeration, air-conditioning, well drilling supplies	376,346,205
	59.	Other building supplies	353,164,716
Fuel Group	60.	Fuel oil	184,817,802
	61.	Bottled gas	39,995,717
	62.	Wood	1,659,631
	69.	Coal, other fuels	169,809,051
Machinery, Equipment and and Supplies Group	70.	Construction or road maintenance machinery, equipment, supplies	251,646,566
	71.	Professional equipment, supplies (dental supplies, etc.)	80,359,844
	72.	Service—Establishment equipment, supplies, (beauty supplies, welding supplies, snap-on tool dealers, etc.)	152,581,033
	79.	Other machinery, equipment, supplies (electronic, communication, pollution control, signs, farm equipment, alarm systems, leasing and rental companies, etc.)	1,098,310,375
Miscellaneous Group	80.	Antiques	46,906,785
	81.	Books, stationery (paper products, printing, office supplies, business forms, etc.)	531,534,176
	82.	Cigar stores, newsstands	22,896,733
	83.	Florists, nurserymen, garden supplies, fertilizer, Christmas tree dealers	230,460,983
	84.	Gifts and novelties, art and curio shops, coin and stamp dealers, ceramics, fireworks	321,688,930
	85.	Jewelry, luggage, leather goods	235,501,226
	86.	Salvage, surplus, secondhand goods, pawnshops, flea markets	57,585,818
	87.	Sporting goods, photographic supplies, hobby-shops, toy shops, firearms, photo studios, portraits, commercial photographs, gun repair shops, golf courses, bowling alleys, pool parlors, etc.	434,973,361
	88.	Vending machine sales	76,406,024
	89.	Retail sales and/or rentals of tangible personal property by shoe repair shops, beauty shops, business schools, music instructors, manufacturers agents, wholesale merchandise brokers, optical companies, auctioneers and auction markets, manufacturers, banks, hearing aid companies, etc.	1,936,531,850
	90.	Hotels, motels, tourist camps, etc.	1,028,120,066
	00.	Other miscellaneous and unidentifiable	238,585,920
		Total	**$32,399,591,747**

Table 3.4

Sales Tax Distribution—Fiscal Year 1985-1986

Counties	Share of State Tax	Local 1%	Total
Accomack	$1,660,353.00	$1,222,806.80	$2,883,159.80
Albemarle	2,324,109.00	3,256,489.50	5,580,598.50
Alleghany	898,207.00	470,180.25	1,368,387.25
Amelia	561,704.00	184,908.35	746,612.35
Amherst	1,499,244.00	965,214.49	2,464,458.49
Appomattox	807,970.00	387,100.21	1,195,070.21
Arlington	5,698,684.00	12,415,024.74	18,113,708.74
Augusta	2,928,090.00	1,870,570.75	4,798,660.75
Bath	299,329.00	514,785.46	814,114.46
Bedford	2,437,423.00	666,054.89	3,103,477.89
Bland	384,374.00	64,085.43	448,459.43
Botetourt	1,373,160.00	592,445.98	1,965,605.98
Brunswick	1,048,706.00	372,341.40	1,421,047.40
Buchanan	2,740,857.00	1,207,845.35	3,948,702.35
Buckingham	688,306.00	219,433.50	907,739.50
Campbell	3,691,832.00	1,478,539.28	5,170,371.28
Caroline	1,199,132.00	399,329.62	1,598,461.62
Carroll	1,507,133.00	502,926.63	2,010,059.63
Charles City	332,514.00	44,534.33	377,048.33
Charlotte	848,129.00	252,507.57	1,100,636.57
Chesterfield	10,828,155.00	9,470,446.44	20,298,601.44
Clarke	565,580.00	235,829.34	801,409.34
Craig	232,747.00	59,270.93	292,017.93
Culpeper	1,421,831.00	1,259,857.77	2,681,688.77
Cumberland	587,270.00	133,788.68	721,058.68
Dickenson	1,342,658.00	491,545.66	1,834,203.66
Dinwiddie	1,155,828.00	357,121.47	1,512,949.47
Essex	532,546.00	599,875.11	1,132,421.11
Fairfax	40,646,541.00	50,981,923.83	91,628,464.83
Fauquier	2,450,881.00	1,836,206.26	4,287,087.26
Floyd	660,676.00	203,992.37	864,668.37
Fluvanna	514,045.00	168,932.13	682,977.13
Franklin	2,029,920.00	1,088,955.37	3,118,875.37
Frederick	2,414,034.00	1,711,315.36	4,125,349.36
Giles	1,090,862.00	648,280.08	1,739,142.08
Gloucester	1,404,175.00	1,000,707.93	2,404,882.93
Goochland	650,714.00	299,614.18	950,328.18
Grayson	921,326.00	243,075.72	1,164,401.72
Greene	604,110.00	153,411.99	757,521.99
Greensville	744,167.00	273,081.86	1,017,248.86
Halifax	1,926,470.00	768,238.48	2,694,708.48
Hanover	3,462,195.00	3,687,662.19	7,149,857.19
Henrico	10,668,166.00	19,188,764.69	29,856,930.69
Henry	3,563,052.00	2,053,000.29	5,616,052.29
Highland	132,121.00	52,758.70	184,879.70
Isle of Wight	1,419,699.00	852,454.03	2,272,153.03
James City	1,437,219.00	2,419,459.76	3,856,678.76
King George	658,278.00	251,535.39	909,813.39
King & Queen	466,417.00	47,386.13	513,803.13
King William	619,315.00	316,869.50	936,184.50

Counties	Share of State Tax	Local 1%	Total
Lancaster	$444,482.00	$606,695.47	$1,051,177.47
Lee	1,800,737.00	596,983.64	2,397,720.64
Loudoun	4,033,661.00	5,290,336.36	9,323,997.36
Louisa	1,241,215.00	440,867.60	1,682,082.60
Lunenburg	730,460.00	277,306.78	1,007,766.78
Madison	648,879.00	308,402.17	957,281.17
Mathews	420,149.00	203,469.15	623,618.15
Mecklenburg	1,737,828.00	1,329,681.62	3,067,509.62
Middlesex	395,324.00	276,601.14	671,925.14
Montgomery	3,011,420.00	3,019,755.92	6,031,175.92
Nelson	722,072.00	329,343.30	1,051,415.30
New Kent	694,255.00	200,232.48	894,487.48
Northampton	979,449.00	611,082.41	1,590,531.41
Northumberland	473,557.00	231,970.83	705,527.83
Nottoway	881,959.00	544,278.77	1,426,237.77
Orange	1,119,504.00	702,421.87	1,821,925.87
Page	1,156,859.00	675,967.27	1,832,826.27
Patrick	1,022,804.00	332,084.39	1,354,888.39
Pittsylvania	3,909,950.00	1,036,668.48	4,946,618.48
Powhatan	802,849.00	207,799.97	1,010,648.97
Prince Edward	1,002,165.00	915,864.06	1,918,029.06
Prince George	1,618,210.00	425,761.33	2,043,971.33
Prince William	11,767,421.00	9,385,910.90	21,153,331.90
Pulaski	2,252,443.00	1,568,074.36	3,820,517.36
Rappahannock	338,633.00	104,623.62	443,256.62
Richmond	406,814.00	712,678.86	1,119,492.86
Roanoke	4,554,298.00	3,778,511.22	8,342,809.22
Rockbridge	922,261.00	590,426.37	1,512,687.37
Rockingham	3,254,801.00	1,480,291.72	4,735,092.72
Russell	2,087,689.00	825,816.90	2,913,505.90
Scott	1,524,447.00	744,445.70	2,268,892.70
Shenandoah	1,600,193.00	1,200,893.22	2,801,086.22
Smyth	2,092,087.00	1,264,241.42	3,356,328.42
Southampton	1,117,697.00	256,138.70	1,373,835.70
Spotsylvania	2,762,096.00	3,009,850.94	5,771,946.94
Stafford	3,216,973.00	1,457,116.10	4,674,089.10
Surry	358,207.00	101,944.68	460,151.68
Sussex	804,710.00	292,818.06	1,097,528.06
Tazewell	3,402,854.00	2,304,218.02	5,707,072.02
Warren	1,396,049.00	1,035,219.69	2,431,268.69
Washington	2,910,319.00	1,594,366.94	4,504,685.94
Westmoreland	851,080.00	383,602.65	1,234,682.65
Wise	3,234,652.00	1,946,249.96	5,180,901.96
Wythe	1,637,922.00	1,166,368.06	2,804,290.06
York	2,640,651.00	1,620,507.12	4,261,158.12
Total Counties	**$212,062,339.00**	**$183,340,376.39**	**$395,402,715.39**

Table 3.4, continued

Sales Tax Distribution—Fiscal Year 1985-1986

Cities	Share of State Tax	Local 1%	Total
Alexandria	$3,954,910.00	$10,403,525.64	$14,358,435.64
Bedford	337,568.00	475,653.76	813,221.76
Bristol	1,013,264.00	2,101,047.35	3,114,311.35
Buena Vista	418,873.00	254,354.59	673,227.59
Charlottesville	1,572,568.00	4,037,465.41	5,610,033.41
Chesapeake	8,100,312.00	6,895,142.26	14,995,454.26
Clifton Forge	250,923.00	229,168.31	480,091.31
Colonial Heights	967,684.00	895,128.98	1,862,812.98
Covington	408,780.00	693,785.61	1,102,565.61
Danville	2,856,240.00	3,549,885.09	6,406,125.09
Emporia	270,902.00	485,587.65	756,489.65
Fairfax	1,104,167.00	4,753,703.49	5,857,870.49
Falls Church	396,630.00	2,397,328.48	2,793,958.48
Franklin	425,332.00	594,797.18	1,020,129.18
Fredericksburg	846,858.00	2,261,238.18	3,108,096.18
Galax	304,414.00	815,314.76	1,119,728.76
Hampton	6,581,311.00	8,817,919.09	15,399,230.09
Harrisonburg	885,432.00	3,265,940.87	4,151,372.87
Hopewell	1,425,295.00	1,061,240.10	2,486,535.10
Lexington	216,860.00	413,364.79	630,224.79
Lynchburg	3,322,459.00	5,873,905.48	9,196,364.48
Manassas	995,636.00	2,373,704.70	3,369,340.70
Manassas Park	495,717.00	140,415.32	636,132.32
Martinsville	856,968.00	1,579,108.64	2,436,076.64
Newport News	9,626,221.00	7,270,154.85	16,896,375.85
Norfolk	13,069,061.00	19,418,273.42	32,487,334.42
Norton	344,312.00	497,909.67	842,221.67
Petersburg	2,092,987.00	3,175,361.70	5,268,348.70
Poquoson	656,328.00	199,885.89	856,213.89
Portsmouth	6,378,779.00	5,079,412.95	11,458,191.95
Radford	535,233.00	454,747.45	989,980.45
Richmond	13,645,971.00	19,036,942.08	32,682,913.08
Roanoke	6,678,010.00	10,374,668.15	17,052,678.15
Salem	1,198,435.00	2,313,974.50	3,512,409.50
South Boston	433,392.00	526,860.46	960,252.46
Staunton	988,384.00	1,492,388.67	2,480,772.67
Suffolk	3,347,855.00	2,016,026.31	5,368,881.31
Virginia Beach	20,729,895.00	19,351,716.98	40,081,611.98
Waynesboro	766,964.00	1,060,671.75	1,827,635.75
Williamsburg	193,863.00	2,609,274.22	2,803,137.22
Winchester	979,397.00	2,767,444.59	3,746,841.59
Total Cities	**$119,674,190.00**	**$162,014,439.37**	**$281,688,629.37**
Aggregate	**$331,736,529.00**	**$345,354,815.76**	**$677,091,344.76**

Note: The state and local sales tax base is not the same due to the home heating fuels exemption at the state level and at the local level where not adopted. Effective date October 1, 1981.

Table 4.1
Aircraft Sales and Use Tax—Fiscal Years 1977-1986

Fiscal Year Ending June 30	Amount*
1977	$530,704
1978	652,920
1979	709,237
1980	769,482
1981	685,711
1982	1,098,769
1983	826,095
1984	828,118
1985	757,533
1986	952,369

*Includes penalty and interest.

Table 4.2
Inheritance Taxes,* Gift Taxes†, Estate Taxes‡—Fiscal Years 1977-1986

Fiscal Year Ending June 30	Inheritance Taxes Amount*	Gift Taxes Amount†	Estate Taxes Amount‡
1977	$19,032,356	$5,205,340	
1978	23,359,432	1,141,088	
1979	25,635,089	1,035,169	
1980	26,950,815	797,336	
1981	12,299,091	344,216	$8,174,071
1982	2,720,530	435,278	19,621,952
1983	1,273,365	63,307	17,378,685
1984	779,992	327,402	26,117,751
1985	450,791	172,469	28,475,941
1986	863,549	13,935	19,787,587

*Inheritance tax repealed and replaced with an estate tax effective January 1, 1980.
†Gift tax repealed and replaced with an estate tax effective January 1, 1980.
‡Estate tax replaced the inheritance tax and the gift tax effective January 1, 1980.

Table 4.3
State Recordation Taxes—Fiscal Years 1977-1986

Fiscal Year Ending June 30	Amount
1977	$24,809,919
1978	29,760,330
1979	32,680,576
1980	30,628,495
1981	31,782,042
1982	28,975,025
1983	37,648,508
1984	54,621,978
1985	59,778,951
1986	76,626,061

Figure 5
State Recordation Taxes
Collections in Millions, 1977-86

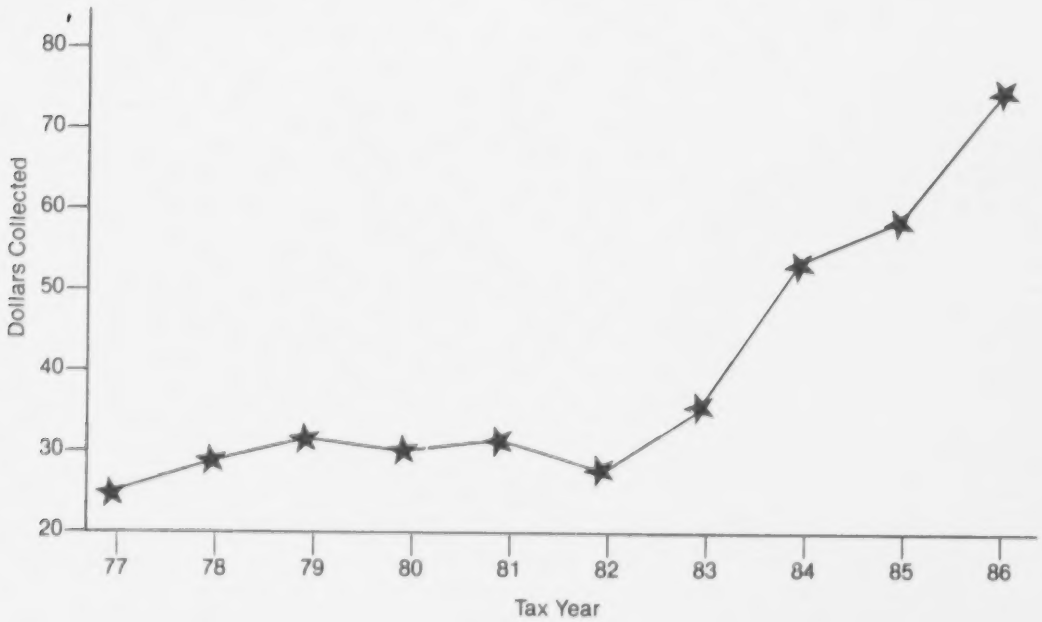


Table 4.4

Statement Showing Assessment for the Tax Year Beginning January 1, 1986, of the Net Taxable Capital of Banks and Trust Companies

	Counties	Cities	Total
Total capital value based on capital, surplus and undivided profits	$1,009,644,210	$1,801,421,513	$2,811,065,723
Deductions of assessed value of real estate otherwise taxed in this State	251,948,304	571,949,947	823,898,251
Deductions of book value of tangible personal property otherwise taxed in this State	21,984,438	29,170,548	51,154,986
Reserve for loan losses included in undivided profits or capital reserves	1,278,322	7,852,511	9,130,833
Other deductions: (Total)	130,535,644	260,504,896	391,040,540
(a) U.S. obligations	128,264,058	148,248,905	276,512,963
(b) Surplus and retained earnings of non-banking subsidiaries	2,271,586	111,536,635	113,808,221
(c) Miscellaneous deductions	0	719,356	719,356
Net taxable capital	603,897,502	931,943,611	1,535,841,113
Taxes at $1.00 per $100.00 of net capital	6,038,975	9,319,436	15,358,411*

*Of this amount, $2,911,481 was paid into the State treasury, $12,269,430 paid into the treasuries of certain counties, cities, and towns, and a credit of $2,925 was given to certain counties and $174,575 to certain cities.

Table 4.5

Franchise Tax on Net Capital of Bank and Trust Companies—Fiscal Years 1977-1986

Fiscal Year Ending June 30	State Taxes	Local Taxes
1977	$3,727,253	$5,480,023
1978	3,161,065	5,001,838
1979	2,822,720	9,067,346
1980	2,034,630	8,192,631
1981	1,790,040	7,118,348
1982	2,640,577	10,546,708
1983	2,271,649	8,476,888
1984	2,382,022	8,686,103
1985	2,608,738	10,420,860
1986	2,911,481	12,269,430

Figure 6
Franchise Tax on Net Capital
Fiscal Years 1977-1986

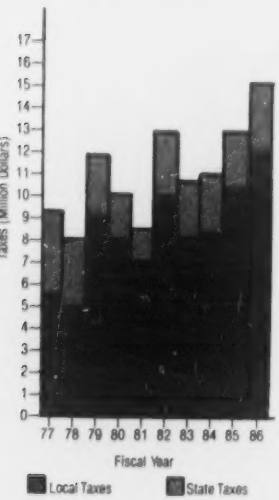


Table 4.6

Malt Beverage & Tobacco Products Excise Taxes—Fiscal Years 1977-1986

Fiscal Year Ending June 30	Malt Beverage Amount	Tobacco Products Amount
1977	$27,518,900	$17,785,637
1978	29,653,762	17,925,900
1979	31,262,150	17,478,106
1980	31,465,473	17,282,633
1981	32,773,246	17,865,880
1982	33,059,580	17,838,405
1983	33,661,946	17,478,765
1984	34,873,153	16,994,671
1985	31,756,775	17,040,898
1986	35,854,330	17,237,522

Table 4.7

Miscellaneous Excise Taxes—Fiscal Years 1977-1986

Fiscal Year Ending June 30	Forest Products	Eggs	Peanuts	Slaughter Hogs and Feeder Pigs	Soybeans
1977	$515,961	$44,727	$145,475	$63,362	$46,892
1978	537,238	48,394	137,572	70,468	34,984
1979	593,431	51,786	129,741	74,501	63,687
1980	615,704	49,059	133,215	114,915*	63,552
1981	663,101	78,408	63,229	155,311	45,523
1982	924,242†	82,956	135,880	146,159	59,320
1983	1,071,065	118,725	159,463	132,194	129,168 ‡
1984	1,207,326§	121,477	148,898§	156,907	135,879
1985	1,297,400	152,800	255,305°	158,804	124,615
1986	1,313,847	196,272	244,202	150,393	116,244

*Rate increase July 1, 1979.
†Rate increase July 1, 1981.
‡Rate increase October 1, 1982.
§Rate increase July 1, 1983.
°Rate increase July 1, 1984.

Table 5.1
Assessed Values—Tax Years 1976-1985

Tax Year	Real Estate (Taxable Value)	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1976	$22,922,446,522	$3,477,870,902	$885,358,258	$173,006,716	$1,951,364,912
1977	47,623,494,666	4,096,625,888	959,261,397	203,753,988	3,910,383,865
1978	59,174,909,941	4,721,569,344	1,044,669,057	242,582,273	4,833,260,117
1979	71,250,952,064	5,503,190,440	1,373,241,244	277,460,986	6,206,811,482
1980	87,376,429,737	6,153,473,795	1,546,578,710	317,861,627	7,306,205,710
1981	104,098,567,681	7,312,863,999	1,875,186,679	334,215,479	8,754,054,884
1982	118,991,739,495	8,481,566,856	2,201,832,683	369,528,592	9,960,035,797
1983	127,352,797,555	9,290,109,161	2,456,620,827	356,843,552	11,093,218,855
1984	137,876,319,112	11,667,165,268	2,602,946,752	380,967,911	11,296,328,281
1985	149,824,214,588	13,238,575,927	2,755,900,738	354,146,274	12,064,573,235

Table 5.2
Levies Assessed—Tax Years 1976-1985

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1976	$696,312,621	$145,637,866	$24,683,346	$2,806,321	$63,732,589
1977	768,653,095	165,350,365	27,192,011	3,421,990	71,968,138
1978	829,872,932	187,603,225	29,844,572	3,956,842	74,339,748
1979	874,707,772	215,557,561	35,154,136	4,285,013	76,748,829
1980	982,371,259	237,316,821	40,940,988	4,909,406	78,580,197
1981	1,114,746,631	271,128,547	47,116,160	4,936,231	85,820,685
1982	1,226,657,479	315,402,776	51,354,597	5,049,299	89,886,934
1983	1,303,507,153	345,657,755	58,255,469	4,849,875	96,912,650
1984	1,413,092,177	423,088,766	62,753,597	5,163,738	96,260,001
1985	1,519,835,240	482,123,318	65,968,841	5,373,317	102,740,324

Table 5.3

Average Nominal Tax Rates* — Tax Years 1976-1985

Tax Year	Real Estate	Tangible Personal Property	Machinery and Tools	Merchants' Capital	Public Service Corporations
1976	$3.04	$4.19	$2.79	$1.62	$3.27
1977	1.61	4.04	2.83	1.68	1.84
1978	1.40	3.97	2.86	1.63	1.54
1979	1.23	3.92	2.56	1.54	1.24
1980	1.12	3.86	2.65	1.54	1.08
1981	1.07	3.71	2.51	1.48	.98
1982	1.03	3.72	2.33	1.37	.90
1983	1.02	3.72	2.37	1.36	.87
1984	1.02	3.63	2.41	1.36	.85
1985	1.01	3.64	2.39	1.52	.85

*Per $100 of Assessed Value.

Figure 7

Average Nominal Local Tax Rates
Tax Years 1979-1986

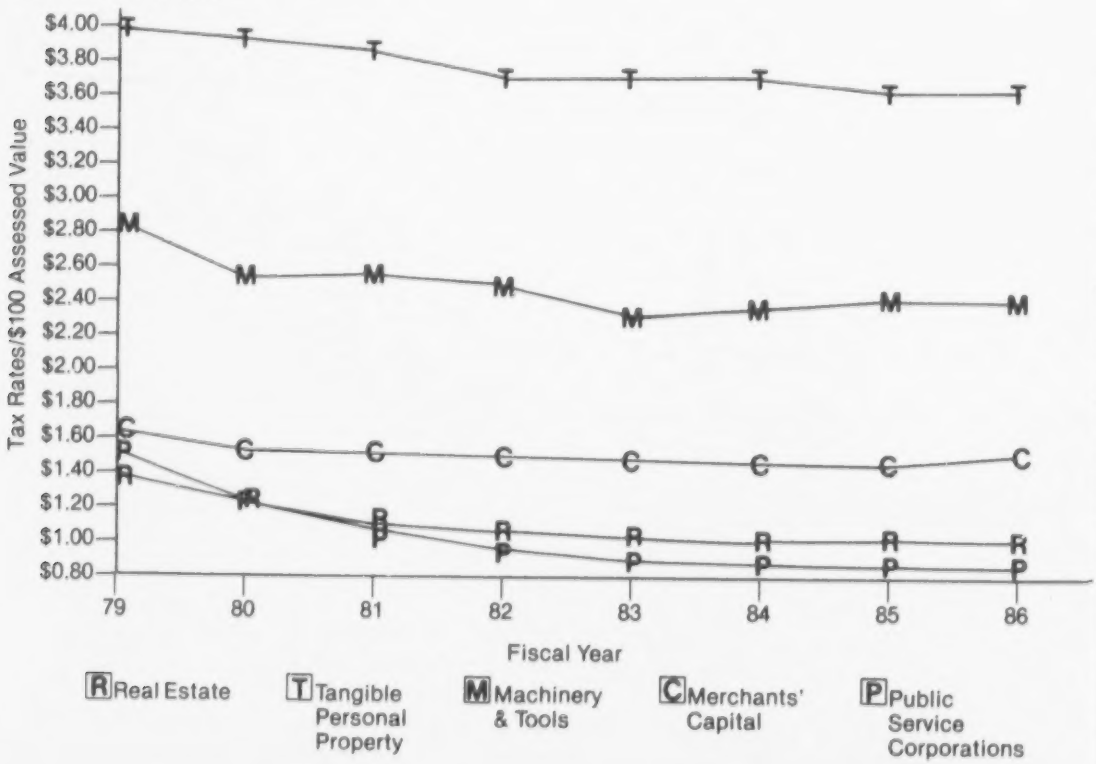


Table 5.4

Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1985—by Locality

Counties	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies
Accomack	602	$344,537,100	$300,348,500	$330,177,360	$674,714,460	$630,525,860	$4,080,951
Albemarle	741	930,562,850	612,846,165	1,347,389,750	2,277,952,600	1,960,235,915	15,093,816
Alleghany	444	64,825,786	54,832,825	139,917,065	204,742,851	194,749,890	1,441,149
Amelia	366	158,290,530	127,740,495	83,119,350	241,409,880	210,859,845	1,096,471
Amherst	470	153,808,910	141,146,040	290,836,730	444,645,640	431,982,770	2,721,498
Appomattox	345	91,521,340	91,521,340	114,918,910	206,440,250	206,440,250	1,300,573
Arlington	24	3,480,046,275	3,480,046,275	5,470,289,680	8,950,335,955	8,950,335,955	85,027,961
Augusta	986	524,764,800	372,322,810	879,139,700	1,403,904,500	1,251,462,510	7,258,482
Bath	540	65,129,935	65,129,935	100,735,000	165,864,935	165,864,935	646,873
Bedford	764	408,562,060	309,277,185	539,914,500	948,476,560	849,191,685	5,180,072
Bland	369	46,844,800	37,932,970	49,970,630	96,815,430	87,903,600	571,373
Botetourt	549	199,839,100	152,327,570	317,568,300	517,407,400	469,895,870	3,524,223
Brunswick	579	200,524,510	200,524,510	120,060,950	320,585,460	320,585,460	1,474,693
Buchanan	508	492,227,300	492,227,300	411,675,700	903,903,000	903,903,000	4,971,466
Buckingham	582	179,116,500	179,116,500	101,962,600	281,079,100	281,079,100	955,668
Campbell	511	256,295,500	222,662,220	609,536,700	865,832,200	832,198,920	3,744,900
Caroline	549	206,647,535	183,610,995	186,154,200	392,801,735	369,765,195	1,848,825
Carroll	494	181,812,700	181,812,700	234,104,865	415,917,565	415,917,565	1,996,404
Charles City	204	86,008,933	86,008,933	53,318,980	139,327,913	139,327,913	1,602,271
Charlotte	471	127,813,800	127,813,800	100,257,240	228,071,040	228,071,040	912,364
Chesterfield	446	1,355,208,279	1,252,619,446	3,219,401,495	4,574,609,774	4,472,020,941	43,825,805
Clarke	174	167,732,100	119,880,600	189,327,600	357,059,700	309,208,200	2,164,457
Craig	336	52,394,630	52,394,630	38,965,790	91,360,420	91,360,420	502,482
Culpeper	389	321,487,601	205,505,973	411,462,621	732,950,222	616,968,594	3,763,509
Cumberland	292	77,029,870	77,029,870	85,669,590	162,699,460	162,699,460	504,368
Dickenson	335	210,444,492	210,444,492	172,148,500	382,592,992	382,592,992	1,912,965
Dinwiddie	501	188,978,530	137,543,880	176,059,595	365,038,125	313,603,475	2,540,188
Essex	264	147,544,250	147,544,250	149,790,200	297,334,450	297,334,450	1,338,005
Fairfax	409	9,033,815,280	9,024,247,050	20,562,354,830	29,596,170,110	29,586,601,880	413,971,580
Fauquier	660	886,207,460	571,589,680	894,300,220	1,780,507,680	1,465,889,900	9,235,106
Floyd	383	120,137,160	120,137,160	121,579,550	241,716,710	241,716,710	1,329,442
Fluvanna	288	169,152,725	118,706,475	151,051,083	320,203,808	269,757,558	1,484,795
Franklin	721	325,163,936	282,915,803	497,892,370	823,056,306	780,808,173	3,513,628
Frederick	427	386,027,000	291,573,875	558,494,249	944,521,249	850,068,124	4,930,395
Giles	363	91,111,700	66,861,400	203,959,800	295,071,500	270,821,200	1,652,009
Gloucester	257	307,649,950	257,357,630	357,572,680	665,222,630	614,930,310	3,715,981
Goochland	295	214,303,600	200,923,010	168,501,800	382,805,400	369,424,810	2,659,858
Grayson	451	143,982,300	143,982,300	135,678,500	279,660,800	279,660,800	1,354,070
Greene	153	103,414,285	72,632,155	108,644,270	212,058,555	181,276,425	1,359,592
Greensville	300	102,672,640	102,672,640	99,807,280	202,542,920	202,542,920	850,680
Halifax	803	251,934,300	251,934,300	249,027,080	500,961,380	500,961,380	1,803,460
Hanover	471	575,635,500	434,602,400	899,278,500	1,474,914,000	1,333,880,900	8,889,057
Henrico	234	1,349,384,801	1,302,278,801	3,572,661,614	4,992,046,415	4,874,940,415	47,798,015
Henry	384	229,776,350	224,391,840	733,490,160	963,266,510	957,882,000	5,172,562
Highland	416	88,548,900	88,548,900	37,281,700	125,830,600	125,830,600	528,488
Isle of Wight	360	281,041,395	167,707,444	323,214,684	604,256,079	490,922,128	2,700,071
James City	177	400,037,600	341,337,800	615,530,100	1,015,567,700	956,687,900	6,411,014
King George	183	116,367,000	80,695,300	146,682,200	263,049,200	227,377,500	2,000,922
King & Queen	327	101,011,640	101,011,640	52,071,520	153,083,160	153,083,160	1,209,361
King William	286	141,183,900	94,674,700	129,810,500	270,994,400	224,485,200	1,323,503

*Virginia Department of Highways.
†Represents use-values of land under use-value assessment.
‡Represents use-values of land under use-value assessment and fair market values of all other taxable real estate.

Table 5.4, continued

Real Estate—Area, Fair Market Values, Taxable Values and Local Levies on Land Books—Tax Year 1985—by Locality

Counties	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies
Lancaster	153	$192,619,700	$192,619,700	$248,168,096	$440,787,796	$440,787,796	$1,719,072
Lee	438	148,138,489	148,138,489	204,165,451	352,303,940	352,303,940	2,144,618
Loudoun	517	1,446,880,770	940,899,100	1,579,438,010	3,026,318,780	2,520,337,110	28,479,825
Louisa	517	243,107,105	166,895,175	169,167,330	412,274,435	336,062,505	1,344,250
Lunenburg	443	151,547,900	151,547,900	122,456,400	274,004,300	274,004,300	1,315,220
Madison	327	187,506,650	110,519,050	156,108,100	343,614,750	266,627,150	1,493,112
Mathews	105	131,769,180	131,769,180	133,874,840	265,644,020	265,644,020	1,461,042
Mecklenburg	675	139,128,400	139,128,400	218,217,600	357,346,000	357,346,000	1,786,730
Middlesex	138	158,452,300	133,731,380	183,850,950	342,303,250	317,582,330	1,238,572
Montgomery	392	336,949,670	301,279,010	728,243,551	1,065,193,221	1,029,522,561	7,103,705
Nelson	471	196,685,622	158,046,600	218,716,212	415,401,834	376,762,812	2,222,900
New Kent	221	171,198,700	165,790,500	126,737,100	297,935,800	292,527,600	2,193,957
Northampton	357	136,667,800	136,667,800	122,268,500	258,936,300	258,936,300	1,983,772
Northumberland	223	193,866,509	193,866,509	201,413,014	395,279,523	395,279,523	1,897,339
Nottoway	308	122,000,230	109,349,800	146,341,640	268,341,870	255,691,440	920,489
Orange	355	251,821,200	197,169,700	317,154,480	568,975,680	514,324,180	2,777,350
Page	316	162,860,900	105,600,825	264,809,680	427,670,580	370,410,505	1,957,388
Patrick	469	149,193,860	149,193,860	199,728,190	348,922,050	348,922,050	1,500,366
Pittsylvania	1,012	379,250,085	314,674,365	683,057,255	1,062,307,340	997,731,620	3,492,073
Powhatan	272	146,930,842	110,887,131	153,990,313	300,921,155	264,877,444	1,589,264
Prince Edward	357	110,381,950	106,638,500	134,210,200	244,592,150	240,848,700	1,180,158
Prince George	281	169,401,860	115,646,743	223,286,020	392,687,880	338,932,763	2,847,035
Prince William	332	1,606,184,445	1,426,844,045	3,193,121,400	4,799,305,845	4,619,965,445	68,749,037
Pulaski	340	150,263,470	132,458,346	394,398,601	544,662,071	526,856,947	2,845,027
Rappahannock	267	146,678,980	101,800,000	107,671,080	254,350,060	209,471,080	1,214,932
Richmond	203	74,423,276	74,423,276	81,868,780	156,292,056	156,292,056	937,752
Roanoke	246	460,305,140	428,810,840	1,394,630,800	1,854,935,940	1,823,441,640	20,969,736
Rockbridge	598	164,609,010	129,273,260	199,273,180	363,882,190	328,546,440	2,135,553
Rockingham	853	500,955,970	358,943,180	802,147,690	1,303,103,660	1,161,090,870	5,341,016
Russell	483	230,279,072	173,017,068	227,674,500	457,953,572	400,691,568	2,604,495
Scott	539	102,798,060	102,798,060	156,677,370	259,475,430	259,475,430	1,868,223
Shenandoah	507	351,530,200	279,865,800	472,387,400	823,917,600	752,253,200	4,137,392
Smyth	435	150,827,888	121,038,797	320,051,058	470,878,946	441,089,855	2,205,448
Southampton	603	258,176,500	258,176,500	217,624,700	475,801,200	475,801,200	1,760,464
Spotsylvania	407	456,919,864	353,201,009	611,294,438	1,068,214,302	964,495,447	6,751,468
Stafford	277	407,027,575	307,844,667	732,198,000	1,139,225,575	1,040,042,667	12,480,512
Surry	306	139,509,200	139,509,200	65,316,500	204,825,700	204,825,700	819,302
Sussex	496	168,821,743	168,821,743	79,768,566	248,590,309	248,590,309	1,143,515
Tazewell	522	314,836,914	272,243,214	559,541,136	874,378,050	831,784,350	4,657,992
Warren	219	204,404,200	173,369,900	369,142,000	573,546,200	542,511,900	2,495,554
Washington	571	376,813,230	261,661,250	590,591,100	967,404,330	852,252,350	5,198,884
Westmoreland	250	170,944,271	145,789,801	219,061,671	390,005,942	364,851,472	2,626,931
Wise	411	315,355,885	315,355,885	468,178,474	783,534,359	783,534,359	2,233,120
Wythe	460	202,235,766	173,306,072	294,545,615	496,781,381	467,851,687	2,058,547
York	135	306,455,000	294,161,900	581,886,100	888,341,100	876,048,000	5,957,126
Total Counties	**38,990**	**$38,725,274,819**	**$34,435,768,042**	**$65,217,274,382**	**$103,942,549,201**	**$99,653,042,424**	**$959,735,701**

*Virginia Department of Highways.

†Represents use-values of land under use-value assessment.

‡Represents use-values of land under use-value assessment and fair market values of all other taxable real estate.

Cities	Area in Square Miles*	Fair Market Values of Land	Taxable Values of Land†	Buildings and Improvements	Total Fair Market Values	Total Taxable Values‡	Total Local Levies
Alexandria	15	$1,585,138,200	$1,585,138,200	$3,615,711,800	$5,200,850,000	$5,200,850,000	$72,291,815
Bedford	7	22,449,850	22,449,850	99,024,550	121,474,400	121,474,400	959,647
Bristol	12	72,835,238	72,835,238	291,592,785	364,428,023	364,428,023	3,935,822
Buena Vista	7	16,761,940	16,412,565	75,378,800	92,140,740	91,791,365	835,288
Charlottesville	10	201,024,900	201,024,900	767,671,900	968,696,800	968,696,800	10,946,273
Chesapeake	367	1,055,898,600	914,414,159	2,032,115,000	3,088,013,600	2,946,529,159	30,626,689
Clifton Forge	3	8,470,787	8,470,787	52,330,549	60,801,336	60,801,336	729,610
Colonial Heights	8	86,674,890	86,674,890	250,871,910	337,546,800	337,546,800	4,219,185
Covington	4	21,807,125	21,807,125	108,770,165	130,577,290	130,577,290	770,432
Danville	16	98,672,200	98,672,200	511,968,300	610,640,500	610,650,500	4,640,867
Emporia	2	19,405,260	19,405,260	78,048,550	97,453,810	97,453,810	701,667
Fairfax	6	287,551,600	287,551,600	662,799,400	950,351,000	950,351,000	10,738,934
Falls Church	2	219,659,050	219,659,050	351,141,550	570,800,600	570,800,600	5,593,845
Franklin	4	27,203,300	27,203,300	103,846,800	131,050,100	131,050,100	1,102,634
Fredericksburg	10	122,616,270	113,830,270	375,565,500	498,181,770	489,396,200	4,991,841
Galax	7	27,025,600	27,025,600	117,855,350	144,880,950	144,880,950	1,188,023
Hampton	72	505,688,700	502,192,700	1,992,628,500	2,498,317,200	2,494,821,200	29,189,408
Harrisonburg	18	160,028,100	149,679,500	461,427,100	621,455,200	611,106,200	4,399,967
Hopewell	11	89,647,500	89,647,500	316,926,600	406,574,100	406,574,100	4,472,315
Lexington	2	22,194,400	22,194,400	90,830,400	113,024,800	113,024,800	1,164,145
Lynchburg	50	221,411,730	214,506,580	1,127,599,800	1,349,011,530	1,342,106,380	15,031,591
Manassas	10	194,893,800	190,605,400	513,157,800	708,051,600	703,763,200	8,163,653
Manassas Park	2	32,893,847	32,893,847	78,241,118	111,134,965	111,134,965	2,000,429
Martinsville	10	70,088,550	70,088,550	282,928,050	353,016,600	353,016,600	2,682,926
Newport News	118	812,506,048	807,793,548	2,797,415,500	3,609,921,548	3,605,209,048	41,459,904
Norfolk	64	903,235,140	903,235,140	3,384,193,210	4,287,428,350	4,287,428,350	53,592,854
Norton	4	29,173,300	29,173,300	55,075,800	84,249,100	84,249,100	589,743
Petersburg	23	130,146,300	124,495,500	450,814,200	580,960,500	575,309,700	8,917,300
Poquoson	10	72,558,779	72,558,779	185,015,900	257,574,679	257,574,679	2,189,384
Portsmouth	46	422,777,610	422,449,260	1,316,855,356	1,739,632,966	1,739,304,616	22,614,761
Radford	8	41,159,320	40,746,600	171,866,410	213,025,730	212,613,010	1,552,074
Richmond	63	1,046,313,070	1,046,313,070	3,929,484,040	4,975,797,110	4,975,797,110	73,144,217
Roanoke	43	365,080,591	363,067,441	1,346,983,378	1,712,063,969	1,710,050,819	22,256,307
Salem	14	107,904,300	107,904,300	382,213,450	490,117,750	490,117,750	6,126,471
South Boston	5	24,611,995	24,611,995	94,884,405	119,496,400	119,496,400	1,123,266
Staunton	9	79,354,850	79,354,850	325,157,560	404,512,410	404,512,410	4,449,636
Suffolk	430	406,881,390	264,071,958	615,925,500	1,879,997,458	879,997,458	8,398,465
Virginia Beach	311	3,850,497,392	3,630,006,731	6,580,853,755	10,431,351,147	10,210,860,486	81,686,883
Waynesboro	7	72,272,500	72,272,500	281,607,350	353,879,850	353,879,850	3,503,410
Williamsburg	9	140,894,200	140,894,200	255,448,000	396,342,200	396,342,200	2,219,516
Winchester	9	114,109,900	114,109,900	401,503,100	515,613,000	515,613,000	4,898,323
Total Cities	**1,828**	**$13,789,518,122**	**$13,237,442,973**	**$36,933,729,191**	**$50,723,247,313**	**$50,171,172,164**	**$560,099,538**
Aggregate	**40,818**	**$52,514,792,941**	**$47,673,211,015**	**$102,151,003,573**	**$154,665,796,514**	**$149,824,214,588**	**$1,519,835,240**

*Virginia Department of Highways.

†Represents use-values of land under use-value assessment.

‡Represents use-values of land under use-value assessment and fair market values of all other taxable real estate.

Table 5.5

Tangible Personal Property, Machinery and Tools, and Merchants' Capital, Local Values and Levies Assessed on Property Books, Public Service Corporations Assessed Values and Local Levies—Tax Year 1985—by Locality

Counties	Tangible Personal Property		Machinery and Tools		Merchants' Capital
	Values	Levies	Values	Levies	Values
Accomack	$76,955,371	$2,159,173	$3,057,286	$269,509	—
Albemarle	108,283,365	4,464,143	681,190	30,653	—
Alleghany	15,123,024	754,109	14,895,420	886,277	—
Amelia	24,366,621	486,529	2,634,530	42,152	—
Amherst	26,822,819	1,012,903	4,205,800	210,290	2,567,810
Appomattox	17,979,280	457,575	2,777,570	97,214	2,523,448
Arlington	511,560,541	23,787,686	3,186,817	148,187	—
Augusta	85,110,240	2,295,815	15,538,800	481,702	—
Bath	13,860,295	285,622	45,000	1,575	1,635,310
Bedford	56,507,900	1,653,137	6,269,300	275,849	3,293,980
Bland	4,128,790	126,699	207,080	15,116	140,660
Botetourt	25,325,730	1,273,632	8,868,930	532,135	3,420,510
Brunswick	28,753,170	961,250	1,946,210	77,848	5,139,890
Buchanan	82,596,040	1,348,990	125,110,000	2,439,645	2,056,700
Buckingham	20,484,878	443,427	1,271,309	34,325	1,748,631
Campbell	101,403,420	2,534,558	30,516,300	961,263	9,422,300
Caroline	25,641,705	829,764	2,040,510	68,357	,601,960
Carroll	31,580,385	742,331	2,606,730	78,201	2,497,290
Charles City	14,570,200	514,875	1,917,300	32,785	219,100
Charlotte	13,179,821	301,203	1,460,338	46,730	488,120
Chesterfield	474,859,147	16,448,487	200,183,821	2,002,068	—
Clarke	23,697,545	939,473	2,209,550	22,095	—
Craig	3,750,920	127,736	156,853	8,626	159,638
Culpeper	32,808,919	1,520,327	9,289,831	464,491	10,129,680
Cumberland	10,104,920	392,858	—	—	1,430,016
Dickenson	12,546,829	366,878	7,910,323	1,107,445	419,314
Dinwiddie	42,044,408	1,836,701	2,605,920	91,207	—
Essex	21,802,702	686,605	731,304	25,595	2,315,220
Fairfax	2,790,812,096	114,263,186	68,763,106	2,578,616	—
Fauquier	120,340,900	4,050,003	7,529,680	259,773	20,355,543
Floyd	22,807,074	259,602	1,198,147	14,976	576,815
Fluvanna	17,720,372	585,179	403,390	14,925	942,840
Franklin	35,522,663	986,827	2,144,435	115,799	2,587,580
Frederick	76,393,245	2,974,995	19,803,545	861,454	6,275,245
Giles	17,709,202	834,125	11,185,465	782,982	2,368,280
Gloucester	40,569,897	1,318,521	677,830	22,029	—
Goochland	31,355,360	1,168,409	2,592,800	103,712	—
Grayson	7,098,420	184,619	1,606,650	105,141	319,180
Greene	5,560,680	489,629	1,395,959	10,469	—
Greensville	24,601,221	822,068	7,126,520	178,163	—
Halifax	28,342,103	792,925	14,741,900	574,934	—
Hanover	181,989,180	6,434,250	12,383,740	450,768	15,074,490
Henrico	566,804,025	21,483,856	110,512,345	2,213,777	—
Henry	36,029,357	1,754,438	27,433,680	2,534,872	—
Highland	3,851,460	109,599	91,400	3,656	168,740

Merchants' Capital	Total Local		Public Service Corporations		
Levies	Values	Levies	Assessed Values	Local Levies	Counties
—	$80,012,657	$2,428,683	$46,104,760	$317,894	Accomack
—	108,964,555	4,494,796	106,241,970	856,619	Albemarle
—	30,018,444	1,640,386	23,905,394	197,755	Alleghany
—	27,001,151	528,682	13,835,862	73,760	Amelia
101,428	33,596,429	1,324,622	36,287,439	238,567	Amherst
25,234	23,280,298	580,024	30,510,303	202,337	Appomattox
—	514,747,358	23,935,873	422,369,126	4,083,440	Arlington
—	100,649,040	2,777,518	90,111,320	552,591	Augusta
16,353	15,540,605	303,550	488,182,325	1,989,095	Bath
72,467	66,071,180	2,001,454	112,247,569	706,064	Bedford
10,268	4,476,530	152,084	7,683,240	52,309	Bland
177,866	37,615,170	1,983,635	65,202,730	504,420	Botetourt
61,678	35,839,270	1,100,778	25,297,207	119,176	Brunswick
41,134	209,762,740	3,829,769	72,530,198	418,149	Buchanan
17,486	23,504,818	495,239	40,588,017	150,625	Buckingham
296,802	141,342,020	3,792,624	98,226,997	466,027	Campbell
53,665	29,284,175	951,787	41,818,205	226,085	Caroline
57,437	36,684,405	877,971	30,506,017	150,099	Carroll
6,134	16,706,600	553,795	12,905,991	152,301	Charles City
15,619	15,128,279	363,554	30,912,265	126,452	Charlotte
—	675,042,968	18,450,556	538,108,450	5,372,085	Chesterfield
—	25,907,095	961,569	15,917,966	112,867	Clarke
5,587	4,067,411	141,951	5,477,500	38,023	Craig
253,242	52,228,430	2,238,061	55,051,560	362,907	Culpeper
5,720	11,534,936	398,578	29,985,372	101,741	Cumberland
44,027	20,876,466	1,518,351	27,365,521	165,945	Dickenson
—	44,650,328	1,927,908	47,733,693	394,330	Dinwiddie
86,821	24,849,226	799,022	10,598,155	48,871	Essex
—	2,859,575,202	116,841,803	858,049,191	12,238,855	Fairfax
2,035	148,226,123	4,311,812	100,668,422	670,316	Fauquier
20,188	24,582,036	294,767	13,883,727	78,442	Floyd
14,614	19,066,602	614,718	94,384,394	549,810	Fluvanna
139,728	40,254,678	1,242,356	44,937,319	216,578	Franklin
251,009	102,472,035	4,087,460	70,491,161	434,141	Frederick
113,677	31,26,947	1,730,785	68,520,751	455,299	Giles
—	41,247,727	1,340,551	27,364,894	176,567	Gloucester
—	33,948,160	1,272,121	27,869,102	204,028	Goochland
21,622	9,024,250	311,384	14,380,822	71,919	Grayson
—	6,956,639	500,098	11,629,355	91,175	Greene
—	31,727,741	1,000,231	17,030,219	76,907	Greensville
—	43,084,003	1,367,859	53,031,633	199,203	Halifax
391,936	209,447,410	7,276,955	88,233,494	598,403	Hanover
—	677,316,370	23,697,633	244,749,320	2,543,929	Henrico
—	63,463,037	4,289,310	55,184,637	307,964	Henry
6,749	4,111,600	120,004	10,365,259	44,876	Highland

Table 5.5, continued

Tangible Personal Property, Machinery and Tools, and Merchants' Capital, Local Values and Levies Assessed on Property Books, Public Service Corporations Assessed Values and Local Levies—Tax Year 1985—by Locality

	Tangible Personal Property		Machinery and Tools		Merchants' Capital
Counties	Values	Levies	Values	Levies	Values
Isle of Wight	$73,138,688	$2,218,774	$233,630,404	$1,869,043	—
James City	77,250,334	2,587,781	61,576,912	2,463,076	—
King George	27,687,073	685,774	1,276,410	25,528	—
King & Queen	20,983,080	165,767	3,196,490	25,252	654,680
King William	19,565,020	586,062	16,622,365	201,320	1,116,755
Lancaster	19,924,410	643,507	132,400	5,031	7,507,039
Lee	93,067,426	846,737	24,477,741	309,042	1,688,885
Loudoun	183,310,175	7,761,470	5,987,905	164,667	—
Louisa	22,767,610	488,697	2,432,986	41,360	3,356,995
Lunenburg	11,266,420	544,323	1,528,500	106,995	1,801,060
Madison	8,445,485	494,282	215,930	11,876	730,460
Mathews	21,426,610	537,257	—	—	—
Mecklenburg	35,280,200	821,537	8,471,900	275,336	9,825,800
Middlesex	23,338,460	593,268	212,300	6,369	1,425,450
Montgomery	41,227,554	1,905,601	3,725,890	282,049	6,779,656
Nelson	27,159,580	627,958	1,789,290	22,366	—
New Kent	27,149,600	772,157	1,454,300	43,629	—
Northampton	29,064,050	669,156	3,423,500	85,535	637,500
Northumberland	19,007,562	481,292	699,710	20,991	774,770
Nottoway	18,690,680	658,942	1,291,654	54,895	8,648,289
Orange	31,860,715	1,441,384	4,410,910	242,600	13,616,400
Page	42,503,675	526,884	6,363,805	79,547	2,371,075
Patrick	20,953,585	630,447	3,444,591	137,783	2,345,682
Pittsylvania	72,353,280	1,597,327	25,586,353	767,590	4,111,980
Powhatan	21,462,065	423,120	71,810	1,436	—
Prince Edward	16,551,850	539,142	1,246,000	40,495	12,400,600
Prince George	45,959,072	1,395,787	1,009,660	15,144	—
Prince William	393,414,802	15,700,770	25,605,220	256,052	—
Pulaski	32,670,510	1,034,869	13,561,280	650,941	3,487,650
Rappahannock	3,260,494	180,716	—	—	—
Richmond	17,198,300	553,369	1,937,390	34,134	1,259,590
Roanoke	185,349,322	6,354,510	27,304,005	819,120	—
Rockbridge	29,748,309	1,220,045	4,201,640	189,073	—
Rockingham	149,274,530	2,496,026	40,431,194	654,985	20,817,420
Russell	77,306,031	502,497	13,855,858	90,063	704,900
Scott	30,527,300	219,796	9,480,500	68,259	4,856,500
Shenandoah	81,215,300	1,356,589	28,794,400	529,816	15,871,000
Smyth	81,634,040	483,381	24,499,920	146,999	15,080,875
Southampton	49,149,331	1,609,365	5,641,002	135,384	5,478,919
Spotsylvania	90,656,330	1,866,160	12,845,343	321,113	34,309,810
Stafford	70,578,510	3,030,558	8,266,970	62,002	15,577,870
Surry	37,004,748	1,126,915	78,500	2,747	336,495
Sussex	22,393,449	751,685	6,998,292	297,427	5,417,607
Tazewell	141,821,459	2,488,809	42,372,663	847,453	8,024,097
Warren	52,609,762	1,185,334	16,885,536	337,110	—
Washington	101,587,825	1,064,990	67,166,209	752,262	—
Westmoreland	46,762,934	669,638	1,175,150	17,627	5,706,160
Wise	60,604,836	973,539	36,768,760	1,691,362	17,636,430
Wythe	81,621,726	769,492	12,328,360	123,283	19,909,585
York	71,204,210	2,970,557	14,568,260	643,169	—
Total Counties	**$8,872,344,557**	**$306,518,806**	**$1,570,930,782**	**$37,246,781**	**$354,146,274**

Merchants' Capital	Total Local		Public Service Corporations		
Levies	Values	Levies	Assessed Values	Local Levies	Counties
—	$306,769,092	$4,087,817	$49,236,418	$282,693	Isle of Wight
—	138,827,246	5,050,857	44,634,446	319,729	James City
—	28,963,483	711,302	14,390,476	128,076	King George
4,255	24,834,250	195,274	7,909,211	63,141	King & Queen
17,095	37,304,140	804,478	21,587,272	149,258	King William
75,070	27,563,849	723,608	15,250,593	63,096	Lancaster
21,450	119,234,052	1,177,230	44,754,664	283,534	Lee
—	189,298,080	7,926,137	132,132,725	1,528,911	Loudoun
21,820	28,557,591	551,878	1,214,933,138	4,882,012	Louisa
21,612	14,595,980	672,931	20,937,105	104,484	Lunenburg
31,409	9,391,875	537,568	14,068,988	81,209	Madison
—	21,426,610	537,257	8,425,525	47,170	Mathews
142,474	53,577,900	1,239,348	32,783,466	182,985	Mecklenburg
17,818	24,976,210	617,456	16,530,119	65,554	Middlesex
467,796	51,733,100	2,655,447	77,382,390	573,700	Montgomery
—	28,948,870	650,324	34,488,299	214,163	Nelson
—	28,603,900	815,786	21,659,800	164,759	New Kent
39,459	33,125,050	794,151	20,614,326	167,887	Northampton
18,594	20,482,042	520,877	13,536,295	66,237	Northumberland
47,565	28,630,623	761,403	35,561,827	143,724	Nottoway
54,465	49,888,025	1,738,449	63,176,852	380,093	Orange
35,566	51,238,555	641,999	24,699,332	139,164	Page
82,098	26,743,858	850,330	19,045,085	84,704	Patrick
113,079	102,051,613	2,477,997	124,764,334	474,867	Pittsylvania
—	21,533,875	424,556	23,263,817	141,025	Powhatan
86,804	30,198,450	666,442	39,802,727	218,044	Prince Edward
—	46,968,732	1,410,932	31,259,209	264,396	Prince George
—	419,020,022	15,956,823	457,327,183	6,860,192	Prince William
167,407	49,719,440	1,853,217	41,427,431	238,874	Pulaski
—	3,260,494	180,716	10,624,271	61,306	Rappahannock
44,085	20,395,280	631,589	15,819,794	108,925	Richmond
—	212,653,327	7,173,630	80,491,461	944,952	Roanoke
—	33,949,949	1,409,119	39,556,842	265,782	Rockbridge
77,024	210,523,144	3,228,036	67,317,467	320,303	Rockingham
40,531	91,866,789	633,092	134,487,869	984,557	Russell
34,966	44,864,300	323,022	27,334,165	205,493	Scott
95,226	125,860,700	1,981,632	54,174,488	307,210	Shenandoah
90,671	121,214,835	721,052	49,003,208	255,078	Smyth
27,394	60,269,252	1,772,144	31,012,360	120,152	Southampton
34,310	137,811,483	2,221,604	65,815,830	467,868	Spotsylvania
77,889	94,423,350	3,170,450	59,283,429	735,548	Stafford
11,272	37,419,743	1,140,935	784,962,558	3,141,412	Surry
54,176	34,809,348	1,103,288	25,746,720	128,157	Sussex
345,036	192,218,219	3,681,298	53,316,110	305,256	Tazewell
—	69,465,298	1,522,445	31,119,898	156,109	Warren
—	168,754,034	1,817,253	40,442,242	264,345	Washington
50,214	53,644,244	737,479	19,214,054	139,742	Westmoreland
502,638	115,010,026	3,167,540	83,063,141	256,803	Wise
111,493	113,859,671	1,004,270	54,673,243	248,117	Wythe
—	85,772,470	3,613,726	285,002,443	1,936,284	York
5,373,317	**$10,797,421,613**	**$349,138,906**	**$9,004,703,498**	**$66,806,154**	**Total Counties**

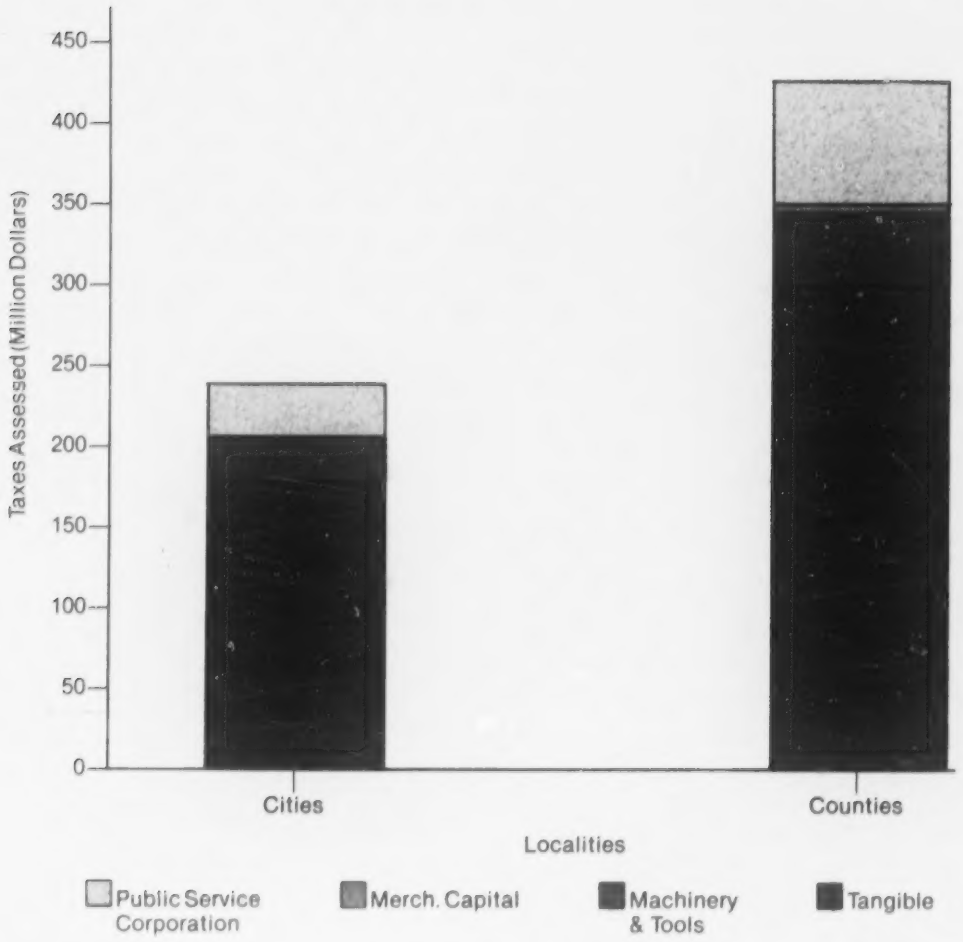
Table 5.5, continued

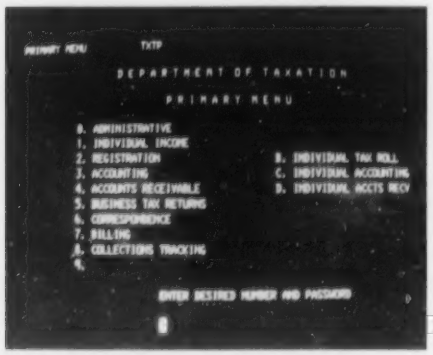
Tangible Personal Property, Machinery and Tools, and Merchants' Capital, Local Values and Levies Assessed on Property Books, Public Service Corporations Assessed Values and Local Levies—Tax Year 1985—by Locality

Cities	Tangible Personal Property		Machinery and Tools		Merchants' Capital
	Values	Levies	Values	Levies	Values
Alexandria	$323,691,637	$15,860,890	$5,960,173	$268,207	—
Bedford	18,864,810	270,073	27,299,200	354,889	—
Bristol	14,042,741	632,135	4,980,818	249,040	—
Buena Vista	8,325,235	305,885	4,208,695	162,034	—
Charlottesville	64,001,470	2,775,029	4,897,305	214,991	—
Chesapeake	247,686,687	9,745,950	24,605,070	767,678	—
Clifton Forge	6,422,916	214,373	6,096	204	—
Colonial Heights	35,181,350	1,231,347	8,151,340	163,026	—
Covington	10,153,827	402,714	14,897,285	636,114	—
Danville	83,404,561	2,481,908	17,938,369	538,151	—
Emporia	8,632,070	429,310	1,934,830	96,741	—
Fairfax	83,019,443	2,483,661	1,358,369	40,615	—
Falls Church	39,217,111	1,969,255	3,351,618	184,338	—
Franklin	15,093,610	498,089	1,487,865	29,757	—
Fredericksburg	49,723,054	1,686,608	12,092,410	60,462	—
Galax	4,150,298	212,431	3,857,630	272,734	—
Hampton	259,287,835	12,201,957	16,387,529	327,750	—
Harrisonburg	77,307,900	1,147,741	19,244,600	288,669	—
Hopewell	27,346,870	1,177,108	94,148,939	2,970,789	—
Lexington	8,940,742	484,028	—	—	—
Lynchburg	122,474,484	3,365,186	60,285,765	1,804,643	—
Manassas	83,874,366	1,963,210	60,064,635	1,682,708	—
Manassas Park	10,621,787	371,762	626,895	6,268	—
Martinsville	27,246,807	613,065	35,378,244	654,497	—
Newport News	324,950,006	13,746,115	132,277,991	3,571,505	—
Norfolk	549,367,722	19,973,688	57,304,820	916,877	—
Norton	5,243,480	188,863	122,020	6,711	—
Petersburg	63,520,319	1,956,875	25,062,819	776,947	—
Poquoson	20,648,700	856,388	—	—	—
Portsmouth	212,222,588	8,358,402	28,441,040	497,718	—
Radford	15,333,470	415,496	6,886,750	192,829	—
Richmond	566,010,700	20,263,183	352,624,181	6,699,859	—
Roanoke	201,417,058	7,238,864	34,778,720	1,253,518	—
Salem	38,737,644	1,216,868	26,275,221	854,067	—
South Boston	12,631,695	315,305	1,352,315	33,820	—
Staunton	25,142,155	1,003,006	947,510	37,900	—
Suffolk	62,658,114	2,601,896	10,501,452	477,816	—
Virginia Beach	533,273,854	30,955,399	22,068,360	220,683	—
Waynesboro	21,658,638	1,028,699	21,261,743	988,671	—
Williamsburg	24,182,638	843,517	26,650	929	—
Winchester	60,520,978	2,118,215	41,838,774	417,887	—
Total Cities	**$4,366,231,370**	**$175,604,511**	**$1,184,969,956**	**$28,722,059**	—
Grand Total	$13,238,575,927	$482,123,318	$2,755,900,738	$65,968,841	$354,146,274

Merchants' Capital	Total Local		Public Service Corporations		
Levies	Values	Levies	Assessed Values	Local Levies	Cities
—	$329,651,810	$16,129,098	$343,832,588	$4,887,991	Alexandria
—	46,164,010	624,963	6,958,097	56,437	Bedford
—	19,023,559	881,176	8,876,556	96,422	Bristol
—	12,533,930	467,920	6,483,756	65,215	Buena Vista
—	68,898,775	2,990,020	66,213,126	788,982	Charlottesville
—	272,291,757	10,513,628	305,267,804	3,185,359	Chesapeake
—	6,429,012	214,577	10,221,556	125,496	Clifton Forge
—	43,332,690	1,394,374	12,323,123	155,906	Colonial Heights
—	25,051,112	1,038,828	12,752,635	80,712	Covington
—	101,342,930	3,020,059	32,974,388	261,448	Danville
—	10,566,900	526,052	13,115,920	95,304	Emporia
—	84,377,812	2,524,276	48,859,420	596,064	Fairfax
—	42,568,729	2,153,594	11,837,472	123,219	Falls Church
—	16,581,475	527,846	5,737,590	47,516	Franklin
—	61,815,464	1,747,071	29,385,614	304,670	Fredericksburg
—	8,007,928	485,166	8,510,440	78,437	Galax
—	275,675,364	12,529,708	111,016,999	1,384,818	Hampton
—	96,552,500	1,436,410	23,316,548	171,964	Harrisonburg
—	121,531,809	4,147,897	33,764,641	376,509	Hopewell
—	8,940,742	484,028	8,399,330	87,083	Lexington
—	182,760,249	5,169,829	97,587,533	1,128,814	Lynchburg
—	143,939,001	3,645,919	31,578,956	369,945	Manassas
—	11,248,682	378,031	2,641,379	48,088	Manassas Park
—	62,625,051	1,267,562	18,505,115	141,729	Martinsville
—	457,227,997	17,317,620	163,843,554	1,940,559	Newport News
—	606,672,542	20,890,565	337,732,542	4,366,965	Norfolk
—	5,365,500	195,574	20,005,587	151,246	Norton
—	88,583,138	2,733,822	61,755,180	974,069	Petersburg
—	20,648,700	856,388	4,668,879	40,381	Poquoson
—	240,663,628	8,856,120	80,608,271	1,085,383	Portsmouth
—	22,220,220	608,325	11,110,480	82,075	Radford
—	918,634,881	26,963,042	469,052,358	7,023,298	Richmond
—	236,195,778	8,492,382	178,956,696	2,383,894	Roanoke
—	65,012,865	2,070,936	24,281,731	305,468	Salem
—	13,984,010	349,126	8,453,674	87,263	South Boston
—	26,089,665	1,040,906	30,341,872	338,597	Staunton
—	73,159,566	3,079,712	78,761,349	773,921	Suffolk
—	555,342,214	31,176,083	273,576,176	1,145,263	Virginia Beach
—	42,920,381	2,017,370	23,634,376	241,435	Waynesboro
—	24,209,198	844,447	19,896,436	113,833	Williamsburg
—	102,359,752	2,536,102	23,030,890	222,371	Winchester
—	**$5,551,201,326**	**$204,326,571**	**$3,059,869,737**	**$35,934,170**	**Total Cities**
$5,373,317	$16,348,622,939	$553,465,477	$12,064,573,235	$102,740,324	Grand Total

Fig. 8: Local Levies Assessed by Localities
Tax Year 1985





STARS security requires a password to access information.

Introduction

Building the New Dominion requires us to take a new innovative look at how we do our jobs—how we utilize our resources to perform and enhance our services.

At the Department of Taxation, the methods of yesterday couldn't work today. Only five years ago it took almost five weeks to update a taxpayer account and communicate that information to the field office managing the collection of any outstanding amounts. Letters to taxpayers were composed and typed individually.

Meanwhile the number of filers has increased 20% and taxpayer inquiries have more than doubled in that time period.

At old productivity rates, with old processes, we would have needed many people just to maintain the former standards.

A New Dominion demands more than the old standards. Now we are positioned to support the Governor's vision. Today it takes from a couple of minutes to three days to do what it took five weeks to do only a short five years ago. Now letters to taxpayers go through our computerized correspondence module, find updated address information from the tax roll module, register payments and keep accounts updated.

Although the technology in use today allows us to give better service than ever before and use our resources more efficiently, it is not enough. The New Dominion vision requires continued innovation and improvements.

In the pages that follow, we want to share our perspective of the improvements we are implementing; how we have used Technology to enhance our services to taxpayers, our revenue collection and our ability to plan both department operations and economic trends.

We are not stopping here. We continue to investigate using technology (electronic filing is one area under study) to support the Governor's vision of a New Dominion.

Art Galati uses a headset to free his hands for the computer and calculator so he can answer taxpayer questions timely.

Dawn Hawkins, Connie Davidson, Charlotte Paschall and Alice Jones work together at a User Group training session on the introduction of a new STARS module.

Technology: Reaching for the STARS

The Concept of STARS—the State Tax Accounting and Reporting System—was to use the potential of high technology to modernize what had always been a very low-technology function: processing taxes. The challenge was to create an integrated system that was large enough to assure that anyone in the agency asking about a particular taxpayer account would have available all the necessary information and could update it quickly but small enough to fit in the agency's building!

A private consultant team presented the conceptual design in 1978. A system that addressed both the requirements of the '70s and anticipated the needs of the '80s and '90s would allow an operator to access current and historical information about a particular taxpayer. For individuals, this would have to include address information, filing status, key facts from tax forms and other documents, history of payments, to cite a few examples. For businesses, additional information about sales and use taxes, excise taxes, dealer discounts, partial payment plans, bankruptcies, among other items, would be important.

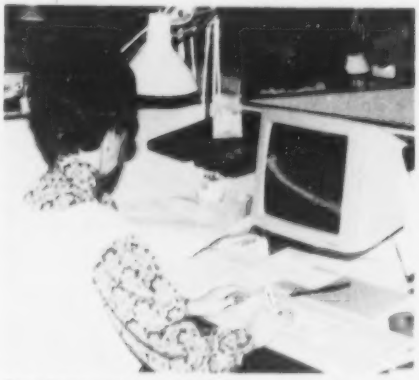
In July 1980, the Systems Development Project Team was established by the department to begin to put together the new automated and manual systems that would create this interactive system to keep track of each piece of the tax processing cycle. In January of 1985, management decided to make the project team a permanent part of the agency so that development efforts could continue on a long-term basis. The Development team is now known as System Development and is part of Information Services Division. Systems Services, the other piece of the division, maintains and supports the newly developed STARS systems.

The whole project is broken down into specific units, each of which builds on and integrates with the others. These units are called modules. Each module provides on-line access to specific data and produces printouts of various activity, tracking and exception reports.

Every module is thoroughly documented at each stage of the development process. First, a requirements document describes the current manual and automated systems and specifies the requirements for the new system. Then Design Objectives Document, General Design Document and Detail Design Document are produced and approved in turn to assure that each step is considered carefully. The User's Guide for Procedures and the Operator's Manual for Display Terminal are produced and reviewed thoroughly at extensive training sessions of all agency personnel who will use the new module.

The first modules to be implemented were designed to handle the business tax side. These include Registration, which assures that each business taxpayer has one unique account number for all its transactions; Accounting, with on-line inquiry and update capabilities for abatements, refunds and other transactions; Accounts Receivable, including billing, collections tracking and partial payment tracking, among others; Correspondence, which prints both staff requested and automatically generated taxpayer letters and accumulates a taxpayer correspondence history.

STARS documentation helps assure that user and technical requirements are spelled out.



Suzy Eden works on one of the new Data Entry units.

Technology and Service: Data Entry and Remittance Processing

These pieces set the stage for the implementation of the full Return Processing Module in Fiscal '86. This module is responsible for the processing of business tax returns, bills and payments. The system uses remittance processors installed in 1985 to encode, endorse, microfilm and sort documents with a prime emphasis on quickly and accurately getting the money in the bank. Corporation tax and sales and use taxes were added to the remittance system in FY '86.

An OCR (Optical Character Recognition) line is used on the returns and vouchers to capture data. The screens provide information on original, amended and in-house corrected returns. A microfilm retrieval screen allows an employee inquiring about the account to get a hard copy of the return without going through a paper filing system.

Miscellaneous taxes are part of STARS Accounting, but not all are part of STARS Return Processing yet. The remaining taxes will be added and plans are already in motion for various enhancements. But collectively these systems represent a major integrated unit that covers most of the key business tax requirements.

With that effort substantively complete, attention shifts to the Individual Income Tax side. Through the end of Fiscal '86, the department concentrated on those pieces of the system that would probably not be impacted by any Virginia response to Federal tax reform.

Three key efforts took most of our attention. First was the critical requirement of updating our aging Data Entry system. Installed in 1973, 125 stations were connected to quickly process all the returns. But within three years, the volume had exceeded even the most long term projections. And although Data Entry Operators abide by strict performance standards of 99.75% accuracy, the system could not keep pace with Virginia's growth. Overloading at peak season delayed some refunds in FY '86 and replacing the Data Entry equipment was a department priority.

Beverly Fitchett processes checks on the Remittance Processing System.

Extensive interaction between the Processing Division operators and the computer systems people produced specifications and a vendor selection that met short and long-range goals.

The second FY '86 focus was the successful adaptation of the Correspondence Module that serves Business taxes so well in the individual income tax arena. While tied into the old individual processing system, it saves time and money previously required to handle taxpayer correspondence. It enables department staff to review the correspondence history and then provide more consistent and appropriate responses to individual inquiries.

The third key accomplishment is the implementation of the Tax Roll/Return Mailing module of the individual tax system. It provides for inquiries and updates to individual taxpayer name and address data and creates files for the annual mailing process. This forms the foundation of future development of additional individual tax modules.

Individual Accounting, Accounts Receivable (billing) and the deposit part of Return Processing are currently scheduled for implementation in FY '87 for use on the 1986 individual tax returns.

When the first system came up in July, 1982, it consisted of 56 user terminals and an inquiry system to access data previously accessible on microfiches. Today we have over 400 user terminals in the central office and field offices and STARS processes about two million transactions a month.

Joyce Anderson and Helen Madison work together to resolve an error.

Technology and Service: Error Resolution

One implication of moving from a manual to a computer system is that automatic systems lose some of the flexibility the people in the old manual system had to catch and correct errors.

But on the other hand, a computer system with an integrated data base that covers several formerly independent manual systems can catch many errors that went unnoticed before. Contradictions between two forms, for example, that may have been a copying or mathematical error may surface in an audit in a subsequent year. The taxpayer would then be liable for penalty and interest in addition to the tax. Now, however, STARS discovers this kind of error quickly, and the taxpayer accumulates less liability.

Both these factors, however, have increased the number of returns moved by the system to Error Resolution. The Error Resolution unit handles both individual and business errors.

The Individual Sub-Unit saw over half a million errors in the 1984 tax year. Seventy five percent of them were arithmetic errors and ten percent did not match information given on estimated returns. Over 5,000 had no name on the label/address section!

In some situations, the system automatically generates a letter to the taxpayer when it finds the error, and then the return goes to Error Resolution to await the taxpayer's response. For the '84 tax year, the system sent some 40,000 letters asking filers to please sign the return (7,482) or provide the spouse's social security number on a joint return (12,954) or send a W-2 (4,608), for example.

Resolving errors takes patience and dedication, as the Tax Examiner has to sift through a number of documents that may not agree and try to figure out where the original error was made. Ingrid Trimmer, who cleared over 15,000 individual returns in six months, uses the CRT and microfiche to help resolve discrepancies. Other Tax Examiners use the microfilm retrieval equipment to get copies of original documents to correct business tax errors.

Some returns have multiple errors. For example, a return could go on error for a mistake in the Social Security Number, which would be resolved. It would return to the processing flow and the system would kick it back to Error because of an outstanding bill.

New procedures and technology are reducing the second-time errors. Now Tax Examiners work the original error and enter the entire form into the system. This method allows multiple errors to be resolved at the same time. Also, the on-line screen shows recalculated figures which the tax examiner uses to finalize the correction process immediately.

Another significant improvement made FY '86 a banner year for Error Resolution. With the completion of most of the STARS business tax modules, Error Resolution obtained on-line access to business tax errors. During the last six months of the fiscal year, Business Error Resolution cleared 162,558 errors. Prior to the on-line STARS error correction process, corporation income tax error inventory averaged almost 8,000 that had yet to be resolved at the end of the year. Under present operating conditions, that is down to under 1,000.

Brenda Natal uses her computer to access records and her retrieval machine to print copies of original documents needed to resolve discrepencies.

Technology and Revenue Collection: Debt Setoff and Compliance

Debt Set Off is a particularly good illustration of how sophisticated technology can pay off. Thanks to STARS, the department recovered over $8.5 million from filers who asked for refunds on their tax returns, but owed money to other state agencies or to the department from previous years.

Here's how it works: Once the appropriate legal process has been followed by a state or local government agency to collect a debt, the agency files the amount of the debt and information about the debtor. STARS checks all refund claims against these files. Over 300 state and local agencies participate in the program, filing 301,877 claims in Fiscal '86. A new law that went into effect July 1, 1986, required all Circuit and District Courts to join.

Over 52,000 accounts produced matches, with $4,036,979 distributed to over 150 agencies, an increase of 78% over the previous fiscal year.

Melvin Spicer and Catherine Jenkins check files in Debt Setoff.

In addition, STARS checks both business and individual refund requests for any debt to the department for prior years' taxes. In Fiscal '86, these matches yielded over $4.5 million in state debts that would probably have been returned as refunds under the old manual systems.

The department has eighteen other compliance programs that use technology to help collect taxes, assessing 124% of objectives in Fiscal '86. Three major cooperative programs with the IRS resulted in the examination of over 177,000 tax returns and assessments of almost $20 million in Fiscal '86. These programs address people who filed a federal return with a Virginia address, but never filed a state return; filers with a different adjusted gross income on their state and federal returns; people who were audited by the IRS and owed additional tax; and people who did not report all their miscellaneous income.

Some people responded to the department's first letter to pay assessed taxes. Sixty-five percent more dollars were collected based on first requests in Fiscal '86 compared to Fiscal '85 under the Nonfiler and Federal Compare programs.

The department's technological capabilities have enabled it to expand the use of external information sources to locate delinquent taxpayers and collect outstanding tax liabilities.

For example, the department now gets addresses and other information from the Division of Motor Vehicles, the Virginia Employment Commission, the State Corporation Commission and the Internal Revenue Service. The department also works with the Better Business Bureau to obtain updated information about the location and financial status of various businesses and individuals. These and other measures have yielded over $7 million in additional collections this fiscal year, and a long term enhancement of our collections capability.

Technology and Revenue Collection: Collecting Out of State

Many businesses and individuals owe taxes to the Commonwealth of Virginia although their main office is not here or they do not reside here. Verifying their liabilities and assuring that they pay what they owe has always been a challenge to the department's Virginia base of auditors and collectors.

Two innovative approaches, facilitated by advanced technology, have changed that this year. First, the Field Services Division designed and implemented a program of out-of-state auditors. Fifteen auditors work for the State of Virginia and live in Boston, Chicago, New York, Charlotte, Atlanta, Wilmington, Dallas, Los Angeles and San Francisco. Knowing the business scene and practices in the area makes it easier for our auditors to make sure Virginia taxes are paid. In some cases they find that vendors required to collect Virginia sales and use tax take their responsibility more seriously when business associates report that the Virginia Department of Taxation auditor lives and works in town full-time.

Some of the out-of-state auditors have worked with the department previously and are familiar with our tax structure. Others served in-depth apprenticeships with experienced auditors from the Field Services Division.

Like some of the field auditors in the district offices, they are also working with another new technology—based program. The objective of this one is to permit auditors to spend more time auditing and less on the more clerical documentation and calculation tasks. It literally puts a portable assistant in every auditor's car: a portable computer with templates already programmed by Jim Milne of the Roanoke District Office and others to handle the recording and documentation tasks automatically. Besides improving the professional satisfaction of the auditing job, managers in the division estimate a substantial productivity improvement as well.

The second approach that has begun to change the historic difficulty of collecting taxes owed from out-of-state businesses and individuals is the use of commercial debt collection agencies. This program began in the last half of the fiscal year and is showing significant promise.

Here's how it works: after an out-of-state tax liability has gone through the full collection cycle—letters and requests have not succeeded—the account can be assigned to one of the three debt collection agencies under contract to the department. The department communicates to them and their national network through a special data transmission hook-up and gives them access to the information STARS has on their assigned accounts. For a percentage of the collection, the debt collection agencies pay all related expenses. During the initial phase, debts of over $1.5 million were collected.

Jim Milne of the Roanoke District Office makes audit calculations with his portable PC.

Technology and Efficiency: Office Automation

A Department that handles millions of documents a year needs large integrated computer systems for tracking, billing, resolving errors, etc. But there still are many tasks—like internal control and managing the department's resources—where the "big-system" approach is not cost-effective.

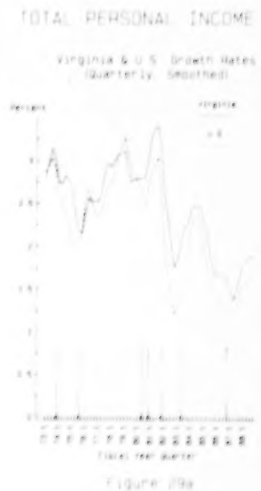
Take, for example, a manager who wants to analyze his productivity patterns or his expenditure patterns. He may not be sure precisely how this will help him be more efficient or save money, but his instinct is that knowing will help him manage. Because the database is small and the payback is uncertain, it is not a good candidate for a regular systems development project. All he knows is that he does not have time to do it by hand!

A session in the Information Center's new personal computer training room shows Scott Hammer (standing) instructing Sam Wood, Wanda Thacker, Heath Pool, Elaine Silleker, Sandy Fry, Richard Neisz and Dee Birk.

That is just the kind of need the department's new Office Automation project is answering. The pilot program has put a personal computer on the desk of all division directors and their secretaries, and some key staff. An Information Center was established. The staff used the Science Museum's nearby Personal Computing Center to train all directors and other participants. Classes included introduction to the personal computer and to the basic software packages the department uses.

The PCs have "stand alone" capability to create spreadsheets, do word processing, keep calendars, logs, and generally facilitate management functions. In FY '87, they will be connected to a central access network for budget and expenditure information. This will enable directors to keep accurate up-to-the-minute status of each of their budget lines, without waiting for a month for the CARS reports.

Inventory management is another area where personal computers have proven valuable to the department in FY '86. The Inventory Control group has put all the agency's supplies inventory on computer. This makes it easier to track usage patterns and keep required items in the warehouse without overstocking. Supplies of the department's 300 tax forms is now handled the same way. The agency's furniture components are also on a computerized inventory system. While each application is slightly different, the department uses the same software for each to improve compatibility and transferability of expertise and experience.



Graph simulating Virginia and U.S. Personal Income.

Technology and Innovation: Economic Model

In addition to collecting taxes, the Tax Department projects how much revenue the Commonwealth's General Fund should anticipate from its current structure so the Commonwealth can plan its programs and expenditures with some degree of accuracy.

The focal point of this effort is the agency's Research Division, where economists and statisticians take information from various sources and look at it from several perspectives. They consider its basic assumptions, its relative importance, find relationships between various pieces of data, and ask lots of "what-if?" questions. The answers help them bring all the information into focus and incorporate it into an overall revenue forecast.

Before microcomputers came to the department, the basic information was accessed through Chase Econometrics, which developed the Virginia Econometric Model in 1982. To get information on what national and local trends could mean to the Virginia economy from Chase mainframe computers in Massachusetts, the State paid long distance telephone charges and large time-sharing costs. We would run a simulation to project what might happen under particular economic circumstances. The results could be incorporated into the state revenue forecast or revenue projections for a particular legislative action or tax strategy.

With microcomputers the process is easier and cheaper. Instead of marginal costs of $300 and higher for calling the mainframe, Research Division staff insert their floppy discs and work without worrying about mounting time-sharing costs. Numerical analysis can be done electronically transferring data to spreadsheets that calculate automatically. Because the data is now so easy to get, the staff has more flexibility in their analysis and more room for creativity in problem solving.

The microcomputer technology helps in other ways, too. The Governor has three advisory councils which discuss national and regional trends, consider their implications for the Commonwealth's economic programs and provide advice on appropriate responses. Graphs, like the one reproduced on this page, help convey complex economic analysis to the government and business leaders Research Division economists often address. The colored charts the system generates make it easier to explain technical multidimensional economic relationships.

The Fiscal Year '86 technology initiative is really only the beginning. Researchers plan even more extensive applications in the future, as new software packages become available.

Researcher Patti Wood simulates Virginia's economy on the personal computer.

Technology and Innovation: Legislative Process

Mark Haskins, Tim Winks, John Josephs and Carol Cosby work in Tax Policy Division's Impact Statement Production Center.

Microcomputer technology makes it easier to orchestrate a smooth Legislative Impact Statement Process.

Assuring that legislators and executive policymakers have all the information they need to consider proposed legislation could be a cumbersome process.

The department plays a major staff role. The agency is responsible for preparing an analysis of all revenue legislation, and for estimating the revenue impact of bills and the anticipated costs of administering the legislative proposals.

Tax Policy drafts the technical and policy analysis of the bills, incorporates all of the information into a consolidated Legislative Impact Statement and ensures that copies of the Legislative Impact Statements are delivered to legislative committees and staff on time, sometimes within as little as 12 hours.

Consider the logistics: The Tax Policy Division had to review all 1,603 bills and resolutions introduced in the 1986 regular session. A Legislative Impact Statement was prepared for 125 of these bills and resolutions when introduced, when each changed to the other house and again when they were submitted to the Governor. Another 125 bills had to be closely monitored because they involved taxation and finance.

Each version of the Legislative Impact Statement for a bill involved a review of the potential impact on state and local revenue, the impact on tax policy, economic development and other policy areas, and the impact on the department's administrative costs such as forms, additional auditing and processing personnel and computer programming. Revenue and costs had to be estimated through the current biennium. In addition, the division was often asked "what if..." questions posed in connection with contemplated amendments, which required the same review and analysis as the actual preparation of a new version of a Legislative Impact Statement.

Fitting all that into a production schedule for which an overnight turnaround is the norm is a monumental task even with microcomputer technology. Word processing software enables each analyst to produce quickly the many revisions of a Legislative Impact Statement which are required.

Communication: Dialogue

The Agency's Management Team realizes that circuit boards and silicon chips do not run an efficient department—people do.

So in adopting strategies to pursue technology and apply it to many tasks around the agency, Management Team paid careful attention to the people side and to recent advances in Human Resource Management.

Two major programs were developed and implemented in Fiscal Year '86. Their impact was amplified by the continuing efforts of the Employee Relations and Information Offices, in the supervisory training and employee communications areas, to cite just a few.

Management Team created Dialogue II as an internal communications program based on the premise that management wants and needs employee feedback. In addition to the regular chain of command, the Management Team adopted an employee task force recommendation to install two feedback channels under the umbrella of Dialogue II. The first, quarterly meetings for all employees provides an inter divisional format to discuss important departmental issues in a low-threat setting.

The second, the "Response Request" system, gives any employee an opportunity, on a confidental basis, to ask for the resolution of an issue they have been unable to get resolved.

This is how the Dialogue II program works:

Leaders nominate themselves and are elected by employees based on proportional representation. The Leader Team agrees on topics for the quarterly meetings and facilitates them. Using questionnaires, they solicit feedback for management on issues ranging from whether the department should have an official smoking policy to how to enhance the department's public image.

In addition, the Leader Team operates the Response Request system. An employee can write a request to clarify a department policy or "what can be done about..." particular working conditions. As long as the request comes under the purview of the program (no grievances, for example), Dialogue will find an answer through the chain of command and senior management.

Communication: Pilot Training Program

The Dialogue II Leader Team reports regularly to the Management Team on their findings, from both the quarterly meetings and the response request system. For example, Dialogue II collected a list of employee suggestions on enhancing the department's public image and the Management Team took things from there.

Dialogue II reports these other developments back to the employees through a regular monthly newsletter *Dialogue II Review*. Both central office and field personnel get copies and the publication helps bridge the occasional communication gap created by distance.

Central office and field Dialogue Leaders meet quarterly. Some sessions focus on program policies, and some on improving the leadership and public speaking skills they need to be effective Dialogue Leaders. They have made extensive use of recently acquired video equipment for role-playing and group situation skills.

In addition to Dialogue communication-oriented activity, the Management Team introduced a new training program in Fiscal '86. The program provides an opportunity for new employees in certain Tax Examiner, Field Representative and Auditor jobs to learn various facets prior to actual involvement with day-to-day tasks and situations.

Previously, each hire was oriented and trained on the job, individually. That could make it difficult for the new employee to get a sense of the whole department's operations and where they fit into the overall picture. That information often came piece by piece, and different people in the same job got different perspectives.

The new training Program for new hires addresses those issues. The on-the-job components remain, though in a somewhat more structured fashion. Internal classroom instruction is delivered by the agency's training specialist and staff from three divisions. It covers the mission of the agency, the roles of various divisions and sections, interfaces between organization units, types of taxes and their purposes, confidentiality of tax information, the agency's data systems and STARS, and the workflow and tax returns.

In addition, participants have the opportunity to meet with representatives of the Management Team and hear expectations and organizational philosophies. This helps new hires feel part of the agency more quickly and decreases the probability of early burnout.

Evaluations from the program's pilot group were enthusiastic. The instructors were pleased, too. "It made me feel good about the agency... with all the computers around here, I'm glad we don't forget that people are what makes this place tick," said one long-time employee.

Larry Brooks helps a taxpayer fill our her return.

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